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**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
LOS ANGELES DIVISION**

In re:) Case No.: 2:22-bk-10266-BB
ESCADA AMERICA, LLC,)
Debtor and Debtor in Possession.) Chapter 11 Case
) Subchapter V
) **DEBTOR'S CHAPTER 11,
SUBCHAPTER V PLAN OF
REORGANIZATION, DATED MAY 2,
2022**
)
) Chapter 11 Status Conference Hearing:¹
) Date: May 11, 2022
) Time: 10:00 a.m.
) Place: Courtroom 1539
) 255 East Temple Street
) Los Angeles, CA 90012
)
) Hearing to be held in-person and by
) videoconference
) Government Zoom, see Court's
) website under "Telephonic Instructions" for
) more details:
) <https://www.cacb.uscourts.gov/judges/honorable-sheri-bluebond>

¹ This hearing is only a status conference, *not* a hearing on plan confirmation.

I. INTRODUCTION

Escada America, LLC, a Delaware limited liability company (the “Debtor”), is the debtor and debtor in possession in the above-captioned chapter 11, subchapter V, bankruptcy case (the “Bankruptcy Case”) bearing case number 2:22-bk-10266-BB. The Debtor filed a voluntary petition under chapter 11 of 11 U.S.C. §§ 101 *et seq.* (the “Bankruptcy Code”) and elected subchapter V on January 18, 2022 (the “Petition Date”). The Debtor is operating its business, managing its affairs, and administering its estate as a debtor in possession pursuant to sections 1182(2) and 1184 of the Bankruptcy Code. The United States Trustee (the “UST”) appointed Gregory K. Jones, Esq. as the subchapter V trustee (the “Trustee”) pursuant to 11 U.S.C. § 1183(a).

Chapter 11 subchapter V allows the Debtor (and only the Debtor) to propose a plan. This Plan is a reorganization plan proposed by the Debtor. **This document is the Plan.** It includes (i) a brief history of the business operations of the Debtor; (ii) a liquidation analysis; and (iii) projections with respect to the ability of the Debtor to make payments under the Plan. This information is provided to help you understand the Plan and to decide whether to vote to accept or reject the Plan or otherwise file objections.

The effective date of the Plan (the “Effective Date”) will be the first business day of the first month which is at least fifteen days following the date of entry of the Court order confirming the Plan (the “Plan Confirmation Order”) and the satisfaction or waiver by the Debtor of all of the following conditions to the effectiveness of the Plan: (a) there shall not be any stay in effect with respect to the Plan Confirmation Order; (b) the Plan Confirmation Order shall not be subject to any appeal or rehearing; and (c) the Plan and all documents, instruments and agreements to be executed in connection with the Plan shall have been executed and

1 delivered by all parties to such documents, instruments and agreements. The Debtor, following
2 the Effective Date, shall be referred to as the “Reorganized Debtor.”

3
4 **II. STATUTORY PLAN DISCLOSURES**

5 Bankruptcy Code Section 1190(1) requires that a subchapter V plan include: (i) a brief
6 history of the business operations of the Debtor; (ii) a liquidation analysis; and (iii) projections
7 with respect to the ability of the Debtor to make payments under the Plan. 11 U.S.C. § 1190(1).

8 **A. Brief History of the Business Operations of the Debtor**

9 1. The Debtor was formed as a Delaware limited liability company in 2009.

10 2. The Debtor is a national specialty retailer selling high-end, ready-to-wear
11 women’s apparel with its main office in Beverly Hills, California, and, as of the Petition Date,
12 had ten (10) retail stores across seven (7) states in the United States, an office New York City,
13 New York, and over 50 fulltime employees. The Debtor’s retail business is generally known to
14 the public and branded as “Escada.” The Debtor uses the “Escada” brand via a license
15 agreement and does not own any intellectual property rights in connection with the “Escada”
16 brand.

17 3. For several decades, Escada had been a global retail brand for high-fashion, high-
18 end, ready-to-wear apparel for women, with an emphasis on high-fashion evening wear.

19 4. On a global scale, Escada has various retail stores and subsidiaries in several
20 countries in Europe, including but not limited to Spain, England and Germany. Escada also has
21 retail stores in North America, including the Debtor, which operates Escada’s brick-and-mortar
22 retail business only in the United States.

23 5. By 2019, the Escada business on a global scale was in deep distress and could not
24 continue. At that time, the Debtor, together with other subsidiaries of Escada’s then-parent
25 company, was acquired by new ownership (which is now the current ownership and
26 management).

27 6. At the time of the acquisition of Debtor in 2019, Escada had 29 subsidiaries in 22
28 countries, all of which were financially distressed.

1 7. In December 2019, the Debtor devised and began implementation of a plan to
2 turn around the United States Escada retail business. Debtor believed that the business could be
3 operated at a profit if fundamental business-model changes were implemented, such as
4 overhauling the Debtor's technological suite and reducing speed to market by shifting supply
5 chains from Asia to Europe. Debtor's turnaround plan was also contingent upon Debtor's
6 ability to sell product at Debtor's physical locations because ecommerce sales were minimal.

7 8. However, what was not – and could not be – known at the time of the acquisition
8 in November 2019, was that an unprecedented, global, catastrophic, and life-changing event
9 with severe economic consequences was on the immediate horizon – the Covid-19 pandemic.

10 9. In December 2019, just one month after the acquisition and just as the Debtor's
11 transformation plan was being put into effect, the novel corona virus, known to us now as
12 Covid-19, was quietly spreading in certain regions of Asia, unbeknownst to the rest of the
13 world.

14 10. From December 2019 through February 2020, the Debtor prepared to implement
15 a number of business-model and operational changes with the goal of making the United States
16 Escada retail business profitable and correct the mistakes of its prior management and prior
17 owners.

18 11. However, in March 2020, the world drastically changed, and set the Debtor on
19 course for this current bankruptcy filing.

20 12. On or about March 15, 2020, the City of Los Angeles declared a state of
21 emergency with shelter in place orders. In the following days, many business and financial
22 centers across the United States came to a near total standstill as the nation was gripped by the
23 Covid-19 crisis.

24 13. Between March 19, 2020, and April 1, 2020, thirty-eight states issued various
25 shelter-at-home orders due to the Covid-19 pandemic.

26 14. In the span of just 12 days, all fifteen (15) of the Debtor's then-active stores in
27 eight (8) States were shuttered due to lockdown restrictions.
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1 15. Due to rising concerns about Covid-19 in February 2020 before the lockdowns,
2 the U.S. stock market had plummeted, with the Dow Jones Industrial Average dropping from a
3 high of nearly 30,000 to near 20,000 points, having a significant impact on general consumer
4 behavior and sales in the luxury retail fashion industry.

5 16. In late March 2020, the United States federal government responded with historic
6 economic aid, passing the CARES Act and providing approximately \$3 trillion of stimulus to
7 the economy, which may have bolstered the stock market's recovery, but such economic
8 stimulus did nothing to help retail businesses such as the Debtor, which rely on foot traffic from
9 customer shopping in stores to generate sales. Unfortunately, the Debtor was not eligible for
10 any of these stimulus payments and was left with no support during these unprecedented times.
11 In addition, as long as the pandemic lockdowns continued and stores remained closed, or
12 shoppers refrained from shopping due to deep concerns about their health and safety, the Covid-
13 19 recession for retail businesses would continue.

14 17. From March 2020 to December 2021, the Debtor reduced its overhead expenses
15 by an estimated \$13,383,037.40 and entered into negotiations with its commercial landlords for
16 rent relief at all store locations.

17 18. The 21 months leading up to the Petition Date have been a marked state of
18 tremendous uncertainty for the world's health and economic affairs brought on by an
19 unprecedented pandemic, followed by an unprecedented recession, then unprecedented trillions
20 of dollars of government aid, none of which has prevented the ongoing uncertainty posed by
21 Covid-19 variants and the attendant on-again-off-again lockdowns across the nation and around
22 the world, all of which made business up through the Petition Date very difficult.

23 19. The Debtor was able to negotiate many workouts with its various commercial
24 landlords during 2020 and 2021, but other issues could not be resolved, including, but not
25 limited to, some landlord negotiations that did not go well. It is because of the consequences of
26 the Covid-19 pandemic that Debtor has been forced to file bankruptcy to restructure its business
27 affairs.
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1 20. The Debtor was able to reach deals with landlords for three (3) of the then-fifteen
2 (15) store locations, but the Debtor could not survive ongoing litigation with these landlords and
3 the attendant litigation costs and potential liability for breach of those leases.

4 21. Accordingly, the Debtor determined in its reasonable business judgment that it
5 was in the best interest of its estate to file this current bankruptcy case to preserve the going-
6 concern value of its business and save the jobs of its employees.

7 22. Within the first few days after the Petition Date, pursuant to a court-approved
8 order, the Debtor rejected five unprofitable store leases, and, consequently, the Debtor is
9 currently operating in five store locations: (i) Palm Beach, Florida, (ii) Scottsdale, Arizona, (iii)
10 Beverly Hills, California, (iv) Costa Mesa, California, and (v) Chicago, Illinois. The Beverly
11 Hills, Costa Mesa, and Chicago leases are in the name of a non-debtor affiliate, but all net
12 profits are those stores are included in the Plan's income projections.

13 23. Between the Petition Date and date of filing this Plan, the Debtor engaged in
14 substantial confidential settlement discussions, through counsel, with major unsecured non-
15 insider creditors and the Subchapter V Trustee, to develop this proposed Plan.

16 24. The Debtor has proposed this subchapter V Plan in good faith to reorganize its
17 financial affairs, repay its creditors, and avoid a senseless and unnecessary liquidation.

18 **B. Liquidation Analysis**

19 One confirmation requirement is the "Best Interest Test," which requires a liquidation
20 analysis. Under the Best Interest Test, if a claimant or interest holder is in an impaired class
21 and that claimant or interest holder does not vote to accept the Plan, then that claimant or
22 interest holder must receive or retain under the Plan property of a value not less than the
23 amount that such holder would receive or retain if the Debtor were liquidated under chapter 7
24 of the Bankruptcy Code.

25 In a chapter 7 case, the debtor's assets are usually sold by a chapter 7 trustee. Secured
26 creditors are paid first from the sales proceeds of properties on which the secured creditor has a
27 lien. Administrative claims are paid next. Next, unsecured creditors are paid from any
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1 remaining sales proceeds, according to their rights to priority. Unsecured creditors with the
2 same priority share in proportion to the amount of their allowed claim in relationship to the
3 amount of total allowed unsecured claims. Finally, interest holders receive the balance that
4 remains after all creditors are paid, if any.

5 For the Court to be able to confirm the Plan, the Court must find that all creditors and
6 interest holders who do not accept the Plan will receive at least as much under the Plan as such
7 holders would receive under a chapter 7 liquidation of the Debtor. The Debtor maintains that
8 this requirement is clearly met.

9 The impaired classes under the Plan consist of classes 1, 2, 3, 4, and 5. The Debtor
10 must therefore satisfy the “best interest of creditors test” with respect to members of classes 1,
11 2,3, 4, and 5 that do not vote to accept the Plan.

12 Through Plan proposal discussions, the Debtor is informed that all the creditors in
13 Classes 1, 2, 3, and 4 support the Plan and will vote to accept the Plan. Accordingly, this Best
14 Interest Test focuses on the creditors in Class 5.

15 Attached as **Exhibit 1** hereto, in balance sheet format, is a demonstration of the
16 liquidation analysis in a hypothetical chapter 7 case as of August 1, 2022 (the “Expected Plan
17 Confirmation Date”), if the case were to be converted to chapter 7 instead of the chapter 11
18 plan being confirmed. As shown in **Exhibit 1**, all creditors in Class 5 will receive as much or
19 more under the Plan as they would receive under a Chapter 7 liquidation of the Debtor. *See*,
20 **Exhibit 1**. In a hypothetical chapter 7 liquidation, the Debtor projects that Class 5 would
21 receive only approximately 5.10% recovery, which recovery includes numerous assumptions in
22 favor of the creditors, including: (1) a full 100% recovery on \$1,400,000 collateral for a
23 Western Surety Bond, even though a similar bond with Lexon Surety will have an actual
24 recovery rate of less than 50%; (2) a 54.5% recovery (i.e., 45.5% discount) rate on prepetition
25 avoidance actions against insiders, even though those insiders have informed the Debtor that
26 they would vigorously defend any such lawsuits; (3) a 50% discount on the secured claim held
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1 by insider Mega International LLC, even though Mega has informed the Debtor that it would
2 vigorously defend its claim and lien in a lawsuit; and (4) a 62.5% discount on the post-petition
3 administrative expense claims held by Mega International LLC and Escada Sourcing and
4 Production LLC, even though those insiders have informed the Debtor that they would
5 vigorously defend their administrative claims in litigation. The Debtor does not believe the
6 foregoing results would be achievable by a Chapter 7 Trustee if the case were converted, but
7 the Debtor provides this hypothetical scenario to show that even with an optimistic, creditor-
8 and-trustee-friendly analysis, the Plan still pays creditors far more than a liquidation. Taking
9 the analysis one step further, even if all of the insider prepetition debt owing to Escada
10 Sourcing and Production LLC were subordinated to Class 5 non-insider general unsecured debt
11 (the Debtor is informed that ESP would vigorously defend the legitimacy of its claim to share
12 in a recovery in the event of a chapter 7 liquidation, and so the Debtor does not believe this
13 result is possible or easily achieved), the Class 5 hypothetical liquidation recovery would be
14 only 10.35%, which is still far less than the Plan proposes to pay creditors at 15% for Treatment
15 “A” or 11.36% in Treatment “B” under the Plan. Clearly, the Plan provides at least as much –
16 and more – to creditors, and therefore meets the requirements of the Best Interest Test.

18 **C. Plan Payment Projections**

19 The Debtor’s five-year future plan projections are attached as **Exhibit 2** hereto.

20 Evidentiary support for plan projections can be found in the Debtor’s monthly operating
21 reports filed on the Court’s docket at docket entry numbers 88, 114, and 143. While the Plan
22 projections show that creditors are receiving at least three years’ worth of net projected
23 disposable income, as might be required by 11 U.S.C. § 1191(c)(2)(A) if the Plan were to be
24 confirmed under § 1191(b), parties should note and understand that the basis of payment under
25 a plan confirmed under § 1191(a) is not the Debtor’s future income projections. Rather, if
26 creditors vote as a whole to accept the Plan, then Class 5 receives “Treatment A,” which is
27 *more* than the Debtor’s future net projected income and paid *more* quickly (1) by initial
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distribution of cash on hand and Exit Financing, plus (2) the expected recovery on the Western Surety Bond.

III. TREATMENT OF CREDITORS' CLAIMS UNDER THE PLAN

A. What Creditors Will Receive Under the Plan

As required by the Bankruptcy Code, the Plan classifies certain claims and interests in various "classes" according to their right to priority and leaves other types of claims unclassified. Also, as required by the Bankruptcy Code, the Plan states whether each class of claims or interests is impaired or unimpaired and describes the treatment each class will receive.

1. Unclassified Claims

Certain types of claims are not placed into voting classes; instead they are unclassified. The Bankruptcy Code predetermines what type of treatment these claims will receive. They are not considered impaired and they do not vote on the Plan because they are automatically entitled to specific treatment provided for them in the Bankruptcy Code. As such, the Debtor has not placed the following claims in a class.

a. Administrative Expenses

Administrative expenses are claims for costs or expenses of administering the Debtor's Bankruptcy Case that are allowed under Bankruptcy Code Section 507(a)(2). The Bankruptcy Code requires that all administrative claims be paid on the Plan Effective Date unless a particular claimant agrees to a different treatment.

The following chart lists all of the Debtor's § 507(a)(2) estate professional administrative claims and their treatment under the Plan.

<u>Name</u>	<u>Amount Owed</u>	<u>Treatment</u>
Clerk's Office Fees	\$0	Paid in full on the Effective Date
Levene, Neale, Bender, Yoo & Golubchik L.L.P. ("LNBYG"), bankruptcy counsel to the Debtor	\$125,000 (est.)	Paid in full out of the Debtor's cash on hand on the later of the Effective Date and the date the Court enters an order

		allowing such fees and expenses
Subchapter V Trustee	\$50,000 (est.)	Paid in full out of the Debtor's cash on hand on the later of the Effective Date and the date the Court enters an order allowing such fees and expenses
Accountant Holthouse, Carlin & Van Trigt LLP	\$25,000 (est.)	Paid in full out of the Debtor's cash on hand on the later of the Effective Date and the date the Court enters an order allowing such fees and expenses
TOTAL	\$200,000 (est.)	Paid in the manner described above

The Court must approve all professional fees and expenses listed in this chart before they may be paid. For all professional fees and expenses (except fees owing to the Clerk of the Bankruptcy Court), the professional in question must file and serve a properly noticed fee application and the Court must rule on the application. Only the amount of fees and expenses allowed by the Bankruptcy Court will be required to be paid under the Plan. The administrative claim amounts set forth above simply represent the Debtor's best estimates as to the amount of allowed administrative claims in the Bankruptcy Case. The actual administrative claims may be higher or lower. Much of whether the actual administrative claims described above for professionals will be dependent upon whether the Debtor is required to engage in any substantial litigation regarding the confirmation of the Plan and/or objecting to claims. To the extent the Debtor is required to engage in any such substantial litigation, the Debtor is likely to incur professional fees and expenses in excess (and possibly substantially in excess) of the figures set forth above. By voting to accept the Plan, creditors are not acknowledging the validity of, or consenting to the amount of, any of these administrative claims, and creditors are not waiving any of their rights to object to the allowance of any of these administrative claims.

By including the figures described above, the Debtor is not acknowledging the validity of, or consenting to the amount of, any of these administrative claims, and the Debtor is not waiving any of its rights to object to the allowance of any of these administrative claims. Similarly, professionals who have been employed in the Bankruptcy Case are not being deemed to have agreed that the figures contained herein represent any ceiling on the amount of fees and expenses that they have incurred or are entitled to seek to be paid pursuant to Bankruptcy Court order as such fees and expenses are just estimates provided at the time of the preparation of the Disclosure Statement.

To the extent administrative claims are allowed prior to the Effective Date, such allowed administrative claims may be paid by the Debtor out of the Debtor's funds provided the Debtor has sufficient funds to pay them. To the extent administrative claims are allowed after the Effective Date, such allowed administrative claims will be paid by the Reorganized Debtor.

The following chart lists all of the Debtor's § 507(a)(2) administrative claims (other than estate-professional-administrative-expense claims listed above) accruing and unpaid in the ordinary course of business and their treatment under the Plan.

<u>Name</u>	<u>Amount Owed</u>	<u>Treatment</u>
Mega (for Debtor's employees' health, dental, and vision benefits plans accrued and unpaid during the pendency of the bankruptcy case)	\$100,000 (est.)	To be added to the Class 2 Claim held by Mega (If Class 5 votes for Treatment A) To be paid in July 2023 (If Class 5 votes for Treatment B)
ESP (for consignment fees accrued and unpaid during the pendency of the bankruptcy case)	\$300,000 (est.)	To be added to the Class 3 Claim held by ESP
TOTAL	\$400,000 (est.)	

b. Priority Tax Claims

Prepetition priority tax claims include certain unsecured income, employment and other taxes described by Section 507(a)(8) of the Bankruptcy Code. Section 1129(a)(9)(C) of the Bankruptcy Code requires that each holder of such a Section 507(a)(8) priority tax claim receive regular installment payments of a total value, as of the Plan Effective Date, equal to the allowed amount of such allowed tax claims, over a period ending not later than five years after the Petition Date, and not less favorable than other creditors paid under the Plan. Interest rates on these claims are conclusively determined by applicable non-bankruptcy law as of the month that the Plan is confirmed. 11 U.S.C. § 511.

Under the Plan, all allowed Section 507(a)(8) priority tax claims under \$100,000 will be paid within 30 days of the Plan Effective Date. The claim of NYC Department of Finance will be paid in equal quarterly installment payments over the first three years of the Plan. The Debtor may prepay these claims early with no prepayment penalty. Interest on the priority tax claims will accrue and be paid at the applicable non-bankruptcy law statutory rate.

A failure by the Debtor to make a payment on the priority tax claims pursuant to the terms of the Plan will be an event of default. If the event of default is not cured within thirty (30) days after service of written notice of default from the taxing authority, then the taxing authority may enforce its applicable remedies exclusively by application to the Bankruptcy Court and with jurisdiction maintained exclusively by the Bankruptcy Court. The chart below indicates all priority tax claims which were either scheduled by the Debtor or asserted by the taxing agencies in timely filed proofs of claim. The inclusion of the claims in the chart below is intended simply to reflect the claims that have been scheduled and/or asserted in timely filed proofs of claim as priority tax claims, and is not intended to be a concession by the Debtor regarding the validity of the amount of any such claims or the classification of such claims as priority tax claims under Section 507(a)(8) of the Bankruptcy Code.

Claimant	Proof of Claim No.	Claim Amount
County of Los Angeles	9	\$ 8,537.47
Cal. Franchise Tax Board	17	\$800.00
IRS	2	\$79,500.00

1	Cal. Empl. Dev. Dep't	N/A	\$0
2	NYC Dept. of Finance	N/A	\$349,209.25
	TOTAL		\$438,046.72

2. Classified Claims and Interests

a. Non-Tax Pre-Petition Priority Claims

Certain prepetition priority claims that are referred to in Bankruptcy Code Sections 507(a)(4), (5), (6), and (7) are required to be placed in classes. These types of claims are entitled to priority treatment under the Bankruptcy Code as each holder of such an allowed claim must receive cash on the Effective Date equal to the allowed amount of such claim. However, the holder of such an unsecured priority claim may agree to accept deferred cash payments of a value, as of the Effective Date, equal to the allowed amount of such claim. The Debtor's schedules reflect no creditors as holding priority unsecured claims. No creditors filed proofs of claim asserting non-tax priority unsecured claims. The below chart summarizes the priority non-tax claims and whether the Debtor is considering an objection at this time:

Name	Claim No.	Objection	Claim Amount
None	N/A	N/A	\$0.00

CLASSIFIED CLAIMS IN CLASSES 1 THROUGH 5

The Plan creates liens on certain bond recoveries (each, a "Bond Lien" and, collectively, the "Bond Liens"), which are integral to the treatment of Classes 1, 2, 3, 4, and 5 below. Classes 1, 2, and 4 have prepetition liens against all or substantially all of the Debtor's assets. Class 3 is a creditor with a consignment arrangement, but, to the extent considered as a security interest, would also have a lien. Class 5 is a general unsecured creditor class.

As of the Petition Date, the Debtor holds prepetition bonds with total value of approximately \$2.15 million, the collateral for which is cash in a money-market account to support letters of credit (the "Bond Collateral") with JP Morgan Chase Bank ("JPMC"). There are \$408,065.65 in offsetting liabilities against the Bond Collateral, resulting in approximately

1 \$1,789,014.09² in expected bond proceeds (the “Net Bond Proceeds”). The Net Bond Proceeds
2 stems from two separate bonds: (i) a \$700,000 bond, secured by \$1,400,000 in Bond Collateral
3 (the “Western Surety Bond”) and (ii) a \$400,000 and a \$350,000 bond, secured by \$7500,000 in
4 Bond Collateral, with \$408,065.65 in offsetting liabilities (the “Lexon Bond”); and (iii) a 2%
5 cushion in the JPMC account in the amount of approximately \$47,079.74. As the bonds are
6 cancelled, mature, and/or terminate, the Net Bond Proceeds shall be placed into a trust account
7 (the “Bond Account”) held by Debtor’s counsel, LNBYG,³ to be the collateral for: (i) the Class
8 5 claims with a first position Bond Lien (the “Class 5 Bond Lien”); and (ii) the Class 1 claim,
9 with a second position Bond Lien (the “Class 1 Bond Lien”). Every dollar of Net Bond
10 Proceeds recovered shall be paid to Class 5 allowed claim holders, *pari passu*, within 30 days of
11 receipt of the Bond Collateral into the Bond Account, until Class 5 has received its 15%
12 recovery under Treatment A. The Debtor shall notify Classes 1, 2, 3, 4, and 5 of the receipt of
13 any Net Bond Proceeds within two (2) business days of such proceeds being released by JPMC
14 to the Bond Account. At the Debtor’s and/or Reorganized Debtor’s discretion, notice may be
15 given by filing a notice on the bankruptcy court’s docket or by email and/or mail to the 20
16 largest unsecured creditors in the case. ESP will act as a secured lender exit financier (the “Exit
17 Financier”) and, along with Classes 1, 2, 3, and 4, through the Plan, consent to Class 5 having a
18 lien for the Class 5 Bond Lien on the Bond Collateral, Bond Account, and Net Bond Proceeds
19 senior to the prepetition liens held by Classes 1, 2, 3, and 4, and the exit financing lien held by
20 the Exit Financier.

21 **b. Class 1 – Allowed Secured Claim of Eden Roc International, LLC**
22 **(“Eden Roc”)**

23 The following chart identifies the Plan’s treatment of Class 1 comprised of the allowed
24 secured claims of Eden Roc International, LLC (“Eden Roc”):
25 _____

26 ² This figure includes \$47,079.74 for a 2% cushion held by JPM Chase in the cash collateral
27 deposit account that backs the bonds.

28 ³ Alternatively, the Debtor and/or Reorganized Debtor may set up the Bond Account as an
account subject to a deposit-account-control-agreement with JPMC with a lien in favor of Class
5 to have the proceeds transfer over when they are released from the bond liabilities.

<u>CLASS</u> <u>#</u>	<u>DESCRIPTION</u>	<u>IMPAIRED</u> <u>VOTING</u>	<u>TREATMENT</u>
1	<p><u>Claimant:</u> Eden Roc</p> <p><u>Type of Claim:</u> Allowed secured claim</p> <p><u>Claim amount:</u> \$579,025.32, plus accrued interest, fees, and costs</p> <p><u>Collateral:</u> All assets of the Debtor</p>	<p>Impaired</p> <p>Entitled to vote.</p>	<p>Class 1 shall have an allowed secured claim in the amount of \$579,025.32 principal, plus accrued fees, and costs.</p> <p>Senior secured lien on all of the Debtor's assets, except with respect to the Bond Collateral, Bond Account, and Net Bond Proceeds.</p> <p>With respect to the Bond Collateral and Bond Account, Class 1 shall have a second priority lien on the Net Bond Proceeds.</p> <p>The order confirming the Plan shall affirm the validity of the claim and validity of the lien.</p> <p>Interest rate: 6.0% per annum, compounding</p> <p>Loan maturity date extended to 12/31/2027.</p> <p><u>Payment</u> <u>Treatment A:</u> If Class 5 votes to accept the plan – Balloon payment of all principal and accrued interest due on 12/31/2025. Provided that all payments to Class 5 have been made, the Debtor shall have the right to prepay all principal and accrued interest due to Class 1 without penalty.</p> <p>Under Treatment A, Class 1 will not receive any payments under the Plan during the life of the Plan on account of their Class 1 claims, until and unless Class 5</p>

1			has received all payments payable thereunder. Class 1
2			creditors will maintain their
3			claims and liens and interest will
4			continue to accrue but be unpaid
5			for the life of the Plan.
6			<u>Treatment B:</u>
7			If Class 5 votes to reject the plan
8			– Balloon payment of entire
9			claim of \$579,025.32 within 30
10			days of the Plan Effective Date.
11			
12			Unless otherwise altered by the
13			Plan, other terms in the
14			prepetition loan and security
15			documents remain in full force
16			and effect between the Debtor
17			and the Class 1 claimant.

14 **c. Class 2 – Allowed Secured Claim of Mega International, LLC**

15 The following chart identifies the Plan’s treatment of Class 2 comprised of the allowed
16 secured claim of Mega International, LLC (“Mega”), in the total amount of \$1,506,953.00:

<u>CLASS</u> <u>#</u>	<u>DESCRIPTION</u>	<u>IMPAIRED</u> <u>VOTING</u>	<u>TREATMENT</u>
2	<p><u>Claimant:</u> Mega</p> <p><u>Type of Claim:</u> Allowed secured claim</p> <p><u>Prepetition Claim amount:</u> \$1,506,953.00, plus accrued interest, fees, and costs</p> <p><u>Post-petition Claim amount:</u> \$100,000 (estimated)</p> <p><u>Total Claim amount:</u> \$1,656,953.00</p> <p><u>Collateral:</u> All assets of the Debtor</p>	<p>Impaired</p> <p>Entitled to vote.</p>	<p>Class 2 shall have an allowed secured claim in the amount of \$1,656,953.00, principal, plus accrued unpaid fees and costs.</p> <p>Second position junior secured lien on all of the Debtor's assets, except for the Bond Collateral, Bond Account, and Net Bond Proceeds.</p> <p>The order confirming the Plan shall affirm the validity of the claim and validity of the lien.</p> <p>Interest rate: 7.0% per annum, compounding</p> <p>Loan maturity date extended to 12/31/2027.</p> <p><u>Payment</u> <u>Treatment A:</u> If Class 5 votes to accept the plan – Balloon payment of all principal and accrued interest due on 12/31/2027.</p> <p>Under Treatment A, Class 2 will not receive any payments under the Plan during the life of the Plan on account of their Class 2 claims until all payments to Class 5 have been made. Class 2 creditors will maintain their claims and liens and interest will continue to accrue but be unpaid for the life of the Plan.</p> <p><u>Treatment B:</u> If Class 5 votes to reject the plan – Balloon payment of the administrative claim in the amount of approximately</p>

			<p>\$100,000 in July 2023, with the balance of the balloon payment of all principal and accrued interest due on 12/31/2027.</p> <p>Under Treatment B, Class 2 will receive payment for its post-petition Claim amount within one (1) year of the Effective Date, but will not receive any further payments under the Plan during the life of the Plan on account of their Class 2 claims until all payments to Class 5 have been made. Class 2 creditors will maintain their claims and liens and interest will continue to accrue but be unpaid for the life of the Plan.</p> <p>Unless otherwise altered by the Plan, other terms in the prepetition loan and security documents remain in full force and effect between the Debtor and the Class 2 claimant.</p>
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**d. Class 3 – Allowed Claim of Escada Sourcing and Production LLC
Related to Consignment**

The following chart identifies the Plan’s treatment of Class 3 comprised of the allowed claim of Escada Sourcing and Production, LLC (“ESP”):

<u>CLASS</u> <u>#</u>	<u>DESCRIPTION</u>	<u>IMPAIRED</u> <u>VOTING</u>	<u>TREATMENT</u>
3	<p><u>Claimant:</u> ESP</p> <p><u>Type of Claim:</u> True Consignment; additionally, claims as follows:</p> <p><u>Pre-petition Claim:</u> A prepetition secured claim in the amount of no less than \$675,361.39</p> <p>Post-petition Claim Amount: \$300,000 (estimated)</p> <p>Exit Financing Claim Amount: \$150,000</p> <p>Post-Confirmation Claim: Accruing according to estimated plan projections. See, Ex.2 to the Plan.</p> <p><u>Claim amount:</u> Not less than \$1,025,361.39</p> <p><u>Collateral:</u> Not Applicable to the extent that ESP is a consignor with a true consignment; but to the extent ESP is a creditor, all inventory held by Debtor and proceeds thereof</p>	<p>Impaired</p> <p>Entitled to Vote</p>	<p>Class 3 shall retain its rights as a consignor, unaltered by the Plan.</p> <p>Total allowed secured claim of no less than \$1,025,361.39, plus accruing claim post- confirmation.</p> <p>The order confirming the Plan shall affirm the validity of the consignment agreement between the Debtor and ESP and ratify the terms of the settlement agreement entered into by and between ESP, on the one hand, and the Debtor and its estate, on the other hand (the "<u>Settlement Agreement</u>").</p> <p>Third position junior secured lien on all of the Debtor's assets, except for the Bond Collateral, Bond Account, and Net Bond Proceeds.</p>

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**e. Class 4 – Allowed Claim of Escada Sourcing and Production LLC
Related to Secured Debt**

The following chart identifies the Plan’s treatment of Class 4 comprised of the allowed claim of Escada Sourcing and Production, LLC (“ESP”):

<u>CLASS</u> <u>#</u>	<u>DESCRIPTION</u>	<u>IMPAIRED</u> <u>VOTING</u>	<u>TREATMENT</u>
4	<p><u>Claimant:</u> ESP</p> <p><u>Type of Claim:</u> Allowed secured claim</p> <p><u>Claim amount:</u> \$19,044,356.07, plus accrued interest, fees, and costs</p> <p><u>Collateral:</u> All assets of the Debtor</p>	<p>Impaired</p> <p>Entitled to vote.</p>	<p>Class 4 shall have an allowed secured claim in the amount of \$19,044,356.07, principal, plus accrued unpaid fees and costs.</p> <p>Fourth position junior secured lien on all of the Debtor's assets, except for the Bond Collateral, Bond Account, and Net Bond Proceeds.</p> <p>The order confirming the Plan shall affirm the validity of the claim and lien held by ESP and ratify the terms of the Settlement Agreement entered into by and between ESP, on the one hand, and the Debtor and its estate, on the other hand.</p> <p>Interest rate: 8.0% per annum, compounding</p> <p>Loan maturity date extended to 12/31/2027.</p> <p>Balloon payment of all principal and accrued interest due on 12/31/2027.</p> <p>Class 4 will not receive any payments under the Plan during the life of the Plan on account of their Class 4 claims. Class 4 creditors will maintain their claims and liens and interest will continue to accrue but be unpaid for the life of the Plan.</p> <p>Unless otherwise altered by the Plan, other terms in the prepetition loan and security documents remain in full force</p>

			and effect between the Debtor and the Class 4 claimant.
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f. Classes of General Unsecured Claims

General unsecured claims are unsecured claims not entitled to priority under Bankruptcy Code Section 507(a). The following chart identifies the Plan's treatment of the class containing all of the Debtor's non-priority general unsecured claims (see the Claims Chart for detailed information about each general unsecured claim):

<u>CLASS</u> <u>#</u>	<u>DESCRIPTION</u>	<u>IMPAIRED</u> <u>(Y/N)</u>	<u>TREATMENT</u>
5	<p>All general unsecured claims of the Debtor not included in any other class.</p> <p>Total amount of class 5 claims is \$18,480,055.54.</p> <p>The Claims Chart attached as Exhibit 3 to the Plan shows all claims which were scheduled by the Debtor and all proofs of claim which have been filed against the Debtor that are in Class 5. The Claims Chart reflects the anticipated amounts of claims lessors of Debtor's non-residential real property leases capped by § 502(b)(6).</p>	<p>Yes.</p> <p>Entitled to vote</p>	<p><u>Treatment A:</u> If Class 5 votes as a Class to accept the Plan, in full and final satisfaction of each, any, and all of their claims against the Debtor, each holder of a class 5 allowed claim will receive 15 cents on the dollar for its allowed claim (the "<u>15-Cent Recovery</u>"), with: (i) at least 7.5 cents* on the dollar for its claim within fifteen (15) days of the Effective Date (the "<u>Cash On Hand Payment</u>"), and (ii) the balance of the 15 cents on the dollar still owing on its claim (i.e. 7.5 cents) by no later than the one-year anniversary of the Effective Date (the "<u>Remainder Payment</u>").</p> <p>* Every dollar of Net Bond Proceeds recovered shall be paid to Class 5 allowed claim holders, <i>pari passu</i>, within 30 days of receipt of the Net Bond Proceeds into the Bond Account. Thus, if funds in the Bond Account are sufficiently high within 15 days of the Plan Effective Date, it is possible that more than 7.5 cents on the dollar could be distributed to Class 5. Class 5's recovery shall be capped at the 15-Cent Recovery and all Net Bond Proceeds in excess of the Remainder Payment due to Class 5 after application of the Cash On Hand Payment shall be payable to Class 1 pursuant to the terms hereto.</p> <p>The Class 5 Lien shall be fully extinguished upon the distribution of payments, under</p>

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			<p>Treatment A, equal to, in the aggregate, the 15-Cent Recovery.</p> <p>Until paid pursuant to the terms of the Plan, the holders of Class 5 claims shall have and share <i>pari passu</i>, a first position lien on the recovery of the Net Bond Proceeds and Bond Account.</p> <p>The payments provided for under Treatment A shall be made regardless of the income or net proceeds generated by the Debtor during the life of the Plan.</p> <p>If the Court allows a substantial contribution claim under § 503(b) for the attorneys’ fees and costs of unsecured creditors’ counsel (a “<u>Substantial Contribution Claim</u>”), then such claim(s) shall be paid from the 15-Cent Recovery, which will result in Class 5 receiving less than fifteen cents on the dollar. Although such an apportionment will be subject to court approval, the Debtor will not object to how Class 5 claim holders and their creditors’ counsel seek to apportion the 15-Cent Recovery among them.</p> <p><u>Treatment B:</u> If Class 5 votes as a Class to reject the Plan, or does not vote at all, then, in full and final satisfaction of each, any, and all of their claims against the Debtor, each holder of a class 5 allowed claim will receive a cash payment equal to its prorated share of the Debtor’s projected net disposable income for a three-year period, paid over a five-year period, commencing as of the Effective Date (the “<u>Net</u></p>
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		<p><u>Disposable Income</u>”), and upon confirmation of the Plan, the amount of \$2.1 million shall be and is conclusively determined to be the projected net disposable income pursuant to 11 U.S.C. § 1191. Notwithstanding any portion of this Plan, under Treatment B, no lien on any Debtor or Estate assets (including, without limitation, the Bond Collateral, Bond Account, and Net Bond Proceeds) shall be given to Class 5, and Classes 1, 2, 3, and 4, shall retain first, second, third, and fourth position liens, respectively, against the entirety of the Debtor and Estate’s assets (including, without limitation, the Bond Collateral, Bond Account, and Net Bond Proceeds).</p> <p>The Debtor will pay the Class 5 allowed claims in six equal installments according to the following payment schedule:</p> <p>1st payment: within fifteen (15) days of the Effective Date; 2nd payment: 1-year anniversary of the Effective Date. 3rd payment: 2-year anniversary of the Effective Date. 4th payment: 3-year anniversary of the Effective Date. 5th payment: 4-year anniversary of the Effective Date. 6th payment: 5-year anniversary of the Effective Date.</p> <p><u>For Both Treatment A and B:</u> Class 5 will receive neither post-petition nor post-confirmation interest on their claims. With the exception of the payments outlined above, capped at the 15-</p>
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Cent Recovery, Class 5 and its attorneys will not be entitled to any reimbursements, expenses, costs, or other payments.

The Debtor may prepay Class 5 at any time without prepayment penalty.

If checks are in amounts of less than \$50, such checks may be deferred until the next annual payment until the aggregate due to such creditor is in an amount of (i) at least \$50 or (ii) the total distribution owed to the creditor at 15 cents on the dollar of the allowed claim.

In the event of a default in payment, holders of Class 5 allowed claims may seek enforcement of Plan treatment in the Bankruptcy Court as their exclusive remedy with the Bankruptcy Court holding exclusive jurisdiction.

Attached as **Exhibit 3** to the Plan is a listing of the name and dollar amount of the class 5 allowed claims expected to be paid by the Debtor pursuant to the terms of the Plan, and the estimated prorated recovery.

g. Class of Interest Holders

Interest holders are the parties who hold an ownership interest (i.e., equity interest) in the Debtor.

In compliance with 11 U.S.C. § 1123(a)(6), the Debtor's charter, bylaws, and/or operating agreement will be amended to provide for the inclusion of a provision prohibiting the

issuance of nonvoting equity securities, and providing, as to the several classes of securities possessing voting power, an appropriate distribution of such power among classes.

The following chart identifies the Plan's treatment of the class of interest holders:

<u>CLASS #</u>	<u>DESCRIPTION</u>	<u>IMPAIRED (Y/N)</u>	<u>TREATMENT</u>
6	Sole member of Debtor: Escada Store Services LLC	Unimpaired The class 6 interest holder is conclusively presumed to have voted to accept the Plan by operation of law	The class 6 equity interests will retain its rights and interests without impairment. Class 6 receives no payments on account of its equity interests during the life of the Plan.

B. Means of Effectuating and Implementing the Plan

1. Funding for the Plan

The Plan will be funded with the Debtor's cash on hand on the Plan Effective Date, recovery of the Bond Collateral into the Bond Account, exit financing, and continued business operations. The Debtor's plan projections of future income are attached as **Exhibit 2** to the Plan. On the Effective Date, Escada Sourcing and Production LLC ("Exit Financier") will contribute exit financing in the amount of \$150,000 subject to the terms of the settlement agreement (the "Settlement Agreement") attached as **Exhibit 4** to the Plan. The Settlement Agreement shall provide, in part, that the Exit Financier will (i) provide a five-year, zero-interest, \$150,000 loan to the Debtor, (ii) agree to subordinate its claim for post-petition priority consignment fees, (iii) subordinate its claims under Classes 3 and 4 to those of Class 5 to the extent provided for in the Debtor's Plan and (iv) vote in favor of the Debtor's Plan, in return for which the Debtor and the Estate shall irrevocably grant the Exit Financier a complete release of claims, including, without limitation, for any preference or fraudulent transfers or avoidance action claims. After the Effective Date, the Debtor will fund payments through operations, and

1 the Debtor may attempt to refinance and/or raise capital to make early prepayment to Class 5,
2 but has no obligation to do so. If the Plan is confirmed pursuant to 11 U.S.C. § 1191(a), the
3 Debtor will use its commercially reasonable best efforts to liquidate or materially reduce the
4 Bond Collateral. The Debtor will distribute to Class 5 all Net Bond Proceeds from the Bond
5 Collateral no later than 30 days after the corresponding cash is actually received in the Bond
6 Account, up to the remaining 7.5 cents on the dollar payable to Class 5 hereunder following the
7 initial 7.5 cents on the dollar payment made on the Plan's effective. However, if the Plan is
8 confirmed under § 1191(b), then Class 5 creditors will be paid approximately 11.36 cents on the
9 dollar over the course of five years from Debtor's future plan projection income.
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11 **2. Composition of the Debtor After the Effective Date**

12 After the Effective Date, the Debtor shall be known as the "Reorganized Debtor." The
13 members of the Debtor will remain the same as the Debtor's current members.
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15 **3. Post-Confirmation Management and Compensation**

16 The Reorganized Debtor will be managed by Escada Store Services LLC for no
17 compensation. The day-to-day management will be led by Kevin Walsh. As has been the
18 situation throughout the case, the Debtor asserts that Mr. Walsh is not an insider, his
19 compensation has not been subject to insider-compensation procedures, and his compensation is
20 not subject to disclosure. Mr. Walsh does not hold any direct or indirect ownership in the
21 Debtor.
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23 In the ordinary course of business and subject to the business judgment rule, the
24 Reorganized Debtor may hire and/or terminate officers, directors, and/or managers, and
25 increase, decrease, and/or change the compensation of its managers, officers, and directors after
26 the Effective Date so long as such alternations neither interfere with nor jeopardize payments to
27 creditors under the Plan.
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4. Disbursing Agent

If the Plan is confirmed pursuant to 11 U.S.C. § 1191(a), the Reorganized Debtor will act as the disbursing agent under the Plan. If the Plan is confirmed pursuant to 11 U.S.C. § 1191(b), the Reorganized Debtor will act as the disbursing agent under the Plan and submit a quarterly report to the Trustee, within 45 days after the end of each quarter, detailing the payees and amounts of payment to creditors under the Plan with bank statements as proof of payment. The Reorganized Debtor will not charge any disbursing agent fee for making the Plan distributions. With specific regards to the Bond Account and Net Bond Proceeds, however, LNBYG shall act as the disbursing agent and shall only charge customary, hourly fees for such services, which shall be paid by the Debtor or Reorganized Debtor.

5. Objections to Claims

The Debtor or the Reorganized Debtor, as the case may be, will file objections to all claims that are inconsistent with the Debtor's books and records or are otherwise objectionable to the Debtor unless the Debtor deems the inconsistency to be insignificant. With respect to disputed claims that are not resolved prior to the Plan Effective Date, the Reorganized Debtor will have the authority, in its sole discretion, and in the reasonable exercise of its business judgment, to settle or compromise any disputed claim without further notice or Court approval. As provided by Section 502(c) of the Bankruptcy Code, the Bankruptcy Court may estimate any contingent or unliquidated disputed claim for purposes of confirmation of the Plan. As of the Effective Date, the Reorganized Debtor shall have the sole authority and standing to file any objections to claims following the confirmation of the Plan, and the Court shall retain jurisdiction over the Debtor, the Reorganized Debtor, and the Bankruptcy Case to resolve such objections to claims following the confirmation of the Plan. Nothing contained in the Plan shall constitute a waiver or release by the Debtor or the Reorganized Debtor of any rights of setoff or

1 recoupment, or of any defense, the Debtor or the Reorganized Debtor may have with respect to
2 any claim. The deadline for filing claims objections shall be 60 days after the Plan Effective
3 Date. The Reorganized Debtor shall withhold from property to be distributed under the Plan
4 and will place in reserve a sufficient amount of cash to be distributed on account of claims that
5 are disputed and have not been allowed as of the date of distribution to creditors (the “Disputed
6 Claims”) of any particular class as if such claims were allowed in full, which shall not delay
7 payment to allowed claims that are not Disputed Claims.
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9 **6. Avoidance Actions, Strong Arm Powers, and Causes of Action**

10 All avoidance actions and strong-arm powers of a trustee under chapter 5 of the
11 Bankruptcy Code and any motions and/or adversary proceedings for substantive consolidation,
12 shall irrevocably vest in the Debtor and be transferred in total to the Reorganized Debtor upon
13 confirmation of the Plan. The deadline for filing avoidance actions under chapter 5 of the
14 Bankruptcy Code shall be the Plan Effective Date. The deadline for the Debtor or Reorganized
15 Debtor to file any non-avoidance action shall be the earlier of (i) the statute of limitations for
16 such cause of action and (ii) two years after the Petition Date. Regardless of whether they are
17 listed on the Debtor’s bankruptcy schedules of assets or specified in the Plan, all causes of
18 action owned by the Debtor shall vest in the Reorganized Debtor unless specifically settled with
19 such settlement approved by order of the Bankruptcy Court prior to confirmation of the Plan. A
20 list of potential preferential avoidable transfers are listed as **Exhibit 5** hereto. The Debtor does
21 not believe there are any causes of action for actual or fraudulent voidable transfers. The Debtor
22 may have a case of action against Lexon Surety related to bond disputes, which is under
23 investigation.

24 **7. Employment of Professionals by the Reorganized Debtor and Payment of**
25 **Professional Fees and Expenses After the Effective Date**

26 On and after the Effective Date, the Reorganized Debtor shall have the right to employ
27 and compensate professionals as the Reorganized Debtor determines is appropriate and to
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1 compensate any such professionals without the need for any further order of the Bankruptcy
2 Court.

3 **8. Exemption from Transfer Taxes**

4 Pursuant to section 1146(c) of the Bankruptcy Code, the issuance, transfer or exchange
5 of a security, or the making or delivery of an instrument of transfer under a plan confirmed
6 under section 1129 or 1191 of the Bankruptcy Code, may not be taxed under any law imposing a
7 stamp tax or similar tax. Transfers under the Plan that are exempt from taxes under section
8 1146(c) of the Bankruptcy Code include all transfers by the Debtor after the commencement of
9 the Bankruptcy Case in contemplation of the Plan but prior to the Effective Date. The taxes
10 from which such transfers are exempt include stamp taxes, recording taxes, sales and use taxes,
11 transfer taxes, and other similar taxes.

12 **9. Distributions to Be Made Pursuant to the Plan**

13 Except as otherwise agreed to by the Reorganized Debtor in writing, distributions to be
14 made to holders of allowed claims pursuant to the Plan may be delivered by regular mail,
15 postage prepaid, to the address shown in the Debtor's schedules, as they may from time to time
16 be amended in accordance with Bankruptcy Rule 1009, or, if a different address is stated in a
17 proof of claim duly filed with the Bankruptcy Court, to such address. Checks issued to pay
18 allowed claims shall be null and void if not negotiated within sixty (60) days after the date of
19 issuance thereof.

20 **10. Exculpations and Releases**

21 To the maximum extent permitted by law, not any one of the Debtor, the Reorganized
22 Debtor, Brookfield, Simon Property, 717 GFC LLC, Eden Roc LLC, Escada Sourcing and
23 Production LLC, Megan International LLC, each of its/their management, each of its/their
24 professionals employed or retained by any of them, whether or not by Bankruptcy Court order
25 (collectively, the "Exculpated Parties"), shall have or incur any liability to any person or entity
26 for any act taken or omission made in good faith in connection with or related to the formulation
27 and implementation of the Plan, or a contract, instrument, release, or other agreement or
28 document created in connection therewith, the solicitation of acceptances for or confirmation of

1 the Plan, or the consummation and implementation of the Plan and the transactions
2 contemplated therein, including the distribution of estate funds.

3 For the avoidance of doubt the exculpation and release applies only to the events the
4 Debtor's case and Plan as set forth in the preceding paragraph. This is not – and shall not be
5 construed to be – a release or exculpation of the Exculpated Parties for matters outside of the
6 Debtor's case and Plan as set forth in the preceding paragraph.

7 **11. Injunctions**

8 The Plan Confirmation Order shall enjoin the prosecution, whether directly, derivatively
9 or otherwise, of any claim, obligation, suit, judgment, damage, demand, debt, right, cause of
10 action, equitable remedy, liability or interest released, discharged, stayed, or terminated
11 pursuant to the Plan, including, but not limited to claims for voidable transfers, substantive
12 consolidation, successor liability, recharacterization, and equitable subordination. Except as
13 provided in the Plan or the Plan Confirmation Order, as of the Plan Effective Date, all entities
14 that have held, currently hold or may hold a claim or other debt or liability or equitable remedy
15 that was stayed or is discharged or an interest or other right of an equity security holder that is
16 extinguished pursuant to the terms of the Plan are permanently enjoined from taking any of the
17 following actions against: (I) (a) the Debtor, (b) the Reorganized Debtor, or (c) alleged alter
18 egos of the Debtor or Reorganized Debtor, or (II) their property; on account of any such
19 discharged claims, debts or liabilities or extinguished interests or rights: (i) commencing or
20 continuing, in any manner or in any place, any action or other proceeding; (ii) enforcing,
21 attaching, collecting or recovering in any manner any judgment, award, decree or order; (iii)
22 creating, perfecting or enforcing any lien or encumbrance; (iv) asserting a setoff, right of
23 subrogation or recoupment of any kind against any debt, liability or obligation due to the
24 Debtor; and (v) commencing or continuing any action in any manner, in any place, that does
25 not comply with or is inconsistent with the provisions of the Plan. By accepting distributions
26 pursuant to the Plan, each holder of an allowed claim receiving distributions pursuant to the
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1 Plan shall be deemed to have specifically consented to the injunctions set forth in this Section.
2 The injunction described in this paragraph (the “Injunction”) is applicable to *all* creditors and
3 parties in interest with respect to claims or causes of action arising or existing prior to the Plan
4 Effective Date.

5 All creditors and parties in interest who are presented with a copy of the Plan
6 Confirmation Order are charged with actual knowledge of the Injunction and with actual
7 knowledge that the Injunction is applicable to said creditor and/or party in interest (“Actual
8 Knowledge”), such that it is impossible for said creditor and/or party in interest to have a good
9 faith belief that the Injunction does not apply to said creditor’s and/or party in interest’s claim
10 or cause of action. Accordingly, any creditor and/or party in interest charged with such Actual
11 Knowledge may be held in contempt for violating the Injunction, which contempt proceeding
12 shall include an award of the Reorganized Debtor’s reasonable attorneys’ fees and costs for
13 enforcing the Injunction against any such creditor and/or party in interest.

14 **12. Executory Contracts and Unexpired Leases**

15 On the Effective Date, the Debtor will assume the executory contracts and unexpired
16 leases set forth on **Exhibit 6** to the Plan with the cure amount set forth on that exhibit. On the
17 Effective Date, all of the Debtor’s remaining executory contracts and unexpired leases which
18 have not previously been assumed or rejected by the Debtor shall be deemed to be rejected by
19 the Debtor effective as of 11:59 PST on the day prior to the Plan Effective Date. **THE BAR**
20 **DATE FOR FILING A PROOF OF CLAIM BASED ON A CLAIM ARISING FROM**
21 **THE REJECTION OF AN UNEXPIRED LEASE OR EXECUTORY CONTRACT**
22 **WHICH IS REJECTED ON THE PLAN EFFECTIVE DATE WILL BE THIRTY (30)**
23 **DAYS AFTER THE PLAN EFFECTIVE DATE.** Any claim resulting from the Debtor’s
24 rejection of an unexpired lease or executory contract will be barred if the proof of claim is not
25 timely filed, unless the Court orders otherwise. Any allowed claim resulting from the Debtor’s
26 rejection of an unexpired lease or executory contract will constitute a class 5 allowed claim,
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1 subject to the limitations set forth in 11 U.S.C. § 502(b) and other applicable sections of the
2 Bankruptcy Code.

3 **13. Changes in Rates Subject to Regulatory Commission Approval**

4 The Debtor is not subject to governmental regulatory commission approval of its rates.

5 **14. Retention of Jurisdiction**

6 After confirmation of the Plan and occurrence of the Plan Effective Date, in addition to
7 jurisdiction which exists in any other court, the Bankruptcy Court will retain such jurisdiction
8 as is legally permissible including for the following purposes:

9 i. To resolve any and all disputes regarding the operation and interpretation
10 of the Plan and the Plan Confirmation Order;

11 ii. To determine the allowability, classification, or priority of claims and
12 interests upon objection by the Debtor or the Reorganized Debtor and to consider any objection
13 to claim or interest whether such objection is filed before or after the Effective Date;

14 iii. To determine the extent, validity and priority of any lien asserted against
15 property of the Debtor and property of the Debtor's estate;

16 iv. To construe and take any action to enforce the Plan, the Plan
17 Confirmation Order, and any other order of the Bankruptcy Court, issue such orders as may be
18 necessary for the implementation, execution, performance, and consummation of the Plan, the
19 Plan Confirmation Order, and all matters referred to in the Plan and the Plan Confirmation
20 Order, and to determine all matters that may be pending before this Bankruptcy Court in this
21 Bankruptcy Case on or before the Effective Date with respect to any person or entity related
22 thereto;

23 v. To determine any and all applications for allowance of compensation and
24 reimbursement of expenses of professionals for the period on or before the Effective Date;

25 vi. To determine any request for payment of administrative expenses;

26 vii. To determine motions for the rejection, assumption, or assignment of
27 executory contracts or unexpired leases filed before the Effective Date and the allowance of any
28 claims resulting therefrom;

viii. To determine all applications, motions, adversary proceedings, contested matters, and any other litigated matters instituted during the pendency of the Bankruptcy Case whether before, on, or after the Effective Date;

ix. To determine such other matters and for such other purposes as may be provided in the Plan Confirmation Order;

x. To modify the Plan under Section 1193 of the Bankruptcy Code in order to remedy any apparent defect or omission in the Plan or to reconcile any inconsistency in the Plan so as to carry out its intent and purpose upon motion by the Reorganized Debtor;

xi. Except as otherwise provided in the Plan and the Plan Confirmation Order, to issue injunctions, to take such other actions or make such other orders as may be necessary or appropriate to restrain interference with the Plan or the Plan Confirmation Order, or the execution or implementation by any person or entity of the Plan or the Plan Confirmation Order;

xii. To issue such orders in aid of consummation of the Plan and the Plan Confirmation Order, notwithstanding any otherwise applicable nonbankruptcy law, with respect to any person or entity, to the fullest extent authorized by the Bankruptcy Code or Bankruptcy Rules;

xiii; To enter a discharge, under 11 U.S.C. §§ 1192 and 1141(d), if applicable; and

xiv. To enter a final decree closing the Bankruptcy Case.

IV. EFFECT OF CONFIRMATION OF THE PLAN

A. Discharge.

If the Plan is confirmed pursuant to 11 U.S.C. § 1191(a), the Debtor shall receive a discharge of its debts pursuant to 11 U.S.C. § 1141(d) on the Effective Date. If the Plan is confirmed pursuant to 11 U.S.C. § 1191(b), the Debtor shall receive a discharge pursuant to 11 U.S.C. §§ 1192 and 1141(d), as soon as practicable after the Debtor has completed payment to the Classes for which the Plan was confirmed pursuant to 11 U.S.C. § 1191(b). If the Debtor

1 prepays the payments provided for under the Plan to Class 5, then the discharge pursuant to 11
2 U.S.C. § 1141(d)(1) shall be effective upon such prepayment.

3 **B. Modification of the Plan.**

4 The Debtor may modify the Plan at any time before confirmation. However, the
5 Bankruptcy Court may require re-voting on the Plan if the Debtor modifies the Plan before
6 confirmation in a manner that materially and adversely affects a creditor or interest holder that
7 had voted in favor of the Plan. If the Plan is confirmed pursuant to 11 U.S.C. § 1191(a), the
8 Reorganized Debtor may seek to modify the Plan at any time after confirmation of the Plan so
9 long as (1) the Plan has not been substantially consummated, (2) circumstances warrant the
10 modification, and (3) the Bankruptcy Court authorizes the proposed modifications after notice
11 and a hearing.
12

13 If the Plan is confirmed pursuant to 11 U.S.C. § 1191(b), the Reorganized Debtor may
14 seek to modify the Plan during the life of the Plan as fixed by the Court, so long as (1) the
15 modified plan still meets the requirements of 11 U.S.C. § 1191(b), (2) circumstances warrant
16 the modification, and (3) the Bankruptcy Court authorizes the proposed modifications after
17 notice and a hearing.

18 **C. Post-Confirmation Status Reports.**

19 Until a final decree closing the Bankruptcy Case is entered, the Post-Confirmation
20 Debtor will file quarterly post-confirmation status reports with the Bankruptcy Court explaining
21 what progress has been made toward consummation of the confirmed Plan. Even if the Plan is
22 confirmed pursuant to 11 U.S.C. § 1191(b), the Debtor, and not the Trustee, will file the post-
23 confirmation quarterly reports, notwithstanding Local Bankruptcy Rule 3020-2(c)(2).
24

25 The requirement of Local Bankruptcy Rule 3020-2(b)(2) for filing a report within 14
26 days of entry of the Plan Confirmation Report to set forth an anticipated substantial
27 consummation date is waived. If the Plan is confirmed pursuant to 11 U.S.C. § 1191(a), the
28 projected substantial consummation date will be when the administrative expense claims are

1 approved and paid. If the Plan is confirmed pursuant to 11 U.S.C. § 1191(b), the projected
2 substantial consummation date will be when Class 5 payments are completed. Nothing in the
3 Plan waives the requirement of Local Bankruptcy Rule 3020-2(b)(4) for filing a notice that
4 substantial consummation of the Plan has occurred.

5 **D. Post-Confirmation Operations**

6 On and after the Effective Date, the Debtor will operate as the “Reorganized Debtor,”
7 and not as a “debtor in possession,” and will not be subject to motion practice and court
8 approval for, *inter alia*, (1) employing and compensating professionals for services rendered on
9 and after the Effective Date; (2) obtaining financing; (3) entering into transactions outside the
10 ordinary course of business; (4) budget approval; (5) compensating insiders; or (6) sale of
11 substantially all or any part of the Reorganized Debtor’s business.

12 **E. Post-Confirmation Conversion/Dismissal.**

13
14 A creditor or any other party in interest may bring a motion to convert or dismiss the
15 Bankruptcy Case under Section 1112(b) of the Bankruptcy Code after the Plan is confirmed,
16 but before the final decree is entered, if there is a default in performing the Plan. If the
17 Bankruptcy Court orders the Bankruptcy Case converted to chapter 7 after the Plan is
18 confirmed, then all property that had been property of the Debtor’s chapter 11 estate that has
19 not been disbursed pursuant to the Plan will revert in the chapter 7 estate, and the automatic
20 stay will be reimposed upon the revested property, but only to the extent that relief from stay
21 was not previously authorized by the Bankruptcy Court during the Bankruptcy Case, and, the
22 Bond Lien shall remain in place, and the Settlement shall remain in place. The Plan
23 Confirmation Order may also be revoked under very limited circumstances. The Bankruptcy
24 Court may revoke the Plan Confirmation Order if it was procured by fraud and if a party in
25 interest brings an adversary proceeding to revoke confirmation before 180 days after the entry
26 of the Plan Confirmation Order pursuant to 11 U.S.C. § 1144. If the Debtor and/or
27 Reorganized Debtor successfully defends against an adversary proceeding or other lawsuit to
28

1 revoke discharge, revoke the Plan Confirmation Order, or otherwise allege confirmation by
2 fraud, then Debtor and/or Reorganized Debtor shall be entitled to an award of reasonable
3 attorneys' fees and costs against any such plaintiff and its counsel.

4 **F. Final Decree.**

5 Once this estate has been fully administered as referred to in Bankruptcy Rule 3022, the
6 Reorganized Debtor will file a motion with the Bankruptcy Court to obtain a final decree to
7 close the Bankruptcy Case. The Reorganized Debtor will be responsible for the timely payment
8 of all fees incurred pursuant to 28 U.S.C. § 1930(a)(6). Notwithstanding Local Bankruptcy
9 Rule 3022-2(c), if the Plan is confirmed pursuant to 11 U.S.C. § 1191(b), the Reorganized
10 Debtor (and not the Trustee) will file final reports, accounts, and motion for final decree.
11

12 Presented By:

13 LEVENE, NEALE, BENDER, YOO & GOLUBCHIK L.L.P.

14 By: /s/ John-Patrick M. Fritz
15 JOHN-PATRICK M. FRITZ
16 Attorneys for Chapter 11
Debtor and Plan Proponent

17 Escada America LLC

18
19 By: Kevin J. Walsh
20 Kevin Walsh
21 Director of Finance
Authorized Agent for Debtor
22
23
24
25
26
27
28

Exhibit 1

Escada America LLC
Estimated Liquidation Value of Assets

Non-Exempt Assets	Book Value	Liquidation	Chapter 7	Notes
		Discount		
Cash & Cash Equivalents	\$1,946,450.74	0.0%	\$1,946,450.74	Cash as of 5/2/22
PP&E (Net of Depreciation)	\$597,000.00	100.0%	\$0.00	As of 5/2/22
LOC - Bond Department / Lexon Insurance Company	\$350,000.00	100.0%	\$0.00	According to Lexon, when the bond terminates, Lexon will draw against its two letters of credit
LOC - Bond Department / Lexon Insurance Company	\$400,000.00	14.5%	\$341,934.35	for \$408,065.65 for payments to customs and legal bills, leaving a balance of \$341,934.15, provided Lexon incurs no more costs or expenses.
LOC - Western Surety Company	\$1,400,000.00	0.0%	\$1,400,000.00	
LOC - 2% Cushion at JPM Chase	\$47,079.74	0.0%	\$47,079.74	Assumes that JPM Chase will not assert any attorneys' fees or costs.
Accounts Receivable - Credit Cards	\$5,923.00	0.0%	\$5,923.00	As of 3/31/22
Accounts Receivable - Department Stores	\$486,965.78	95.0%	\$24,348.29	
Potential Avoidance Claims	\$2,200,000.00	45.5%	\$1,200,000.00	Debtor believes that the \$2.2M in payments in the 12 months pre-filing were proper, but setting forth a potential recovery estimate for purposes of this analysis
Total Non-Exempt Assets Before Admin & Other Expenses	\$5,850,790.59		\$4,965,736.12	
Less: Secured Debt - Eden Roc LLC	(\$579,000.00)	0.0%	(\$579,000.00)	
Less: Secured Debt - Mega International LLC	(\$1,700,000.00)	50.0%	(\$850,000.00)	Debtor does not expect an actual discount and is informed that Mega would defend the validity of its claim and lien, but this hypothetical analysis sets forth a potential discount for illustrative purposes only.
Less: Secured Debt - Escada Sourcing and Production LLC	(\$19,719,717.46)	100.0%	\$0.00	It is possible that as much as \$579,025.32 is subject to defenses on preferential lien avoidance claims, however, and the Debtor is informed that ESP would defend the validity of its claim and lien, but, for illustrative purposes, the lien on the entire claim is treated as avoided.
Less: Post-Petition Administrative Trade Claims of Mega International LLC and Escada Sourcing and Production LLC	(\$400,000.00)	62.5%	(\$150,000.00)	Debtor does not expect an actual discount, and Debtor is informed that Mega and ESP would defend the validity of their claims, on post-petition benefits advanced by Mega and post-petition consignment fees owed to ESP, but setting forth a potential discount for purposes of hypothetical analysis for illustrative purposes.
Less: Chapter 7 Trustee Fees			(\$177,885.46)	
Less: Chapter 7 Trustee Legal and Accounting Fees			(\$500,000.00)	
Less: Chapter Post-Petition Administrative, Non-insider Trade Payables Accrued in Ordinary Course but Unpaid			(\$150,000.00)	These expenses consist of non-insider payroll, etc. accrued in the ordinary course and paid in arrears on regular 15-day or 30-day terms but not yet paid in the ordinary course at the time of an immediate hypothetical conversion to chapter 7.
Less: SubChapter V Trustee Fees and Expenses			(\$50,000.00)	
Less: Chapter 11 Debtor Counsel Fees and Expenses			(\$125,000.00)	
Less: Chapter 11 Accountant Fees and Expenses			(\$25,000.00)	
Less: Unpaid Admin Landlord Rent			(\$8,816.03)	
Less: Priority Unsecured Claims (other than NYC Rent Tax)			(\$88,037.47)	
Less: NYC Rent Tax			(\$349,209.25)	
Estimated Amount Available to Pay Allowed General Unsecured Claims			\$1,912,787.91	
Est Total Amount of General Unsecured Claims for Chapter 7 (including insiders)			\$37,524,411.61	
Est Total Class 5 General Unsecured Claims			\$18,480,055.54	
Prorated Recovery for General Unsecured Claims for Chapter 7			5.10%	
Prorated Class 5 General Unsecured Creditor Recovery, if all affiliate unsecured debt disallowed			10.35%	Debtor does not expect that affiliate unsecured debt will be disallowed, and Debtor is informed the Escada Sourcing and Production LLC would defend the validity of its claim, but this hypothetical scenario is outlined for illustrative purposes.

Exhibit 2

Escada America LLC 5 Year Cash Forecast \$ in Thousands, Except per Unit Data																	
	ME	ME	ME	ME	ME	ME	ME	ME	ME	ME	ME	ME	YE	YE	YE	YE	YE
FCST / Act	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST
Projection Month	1	2	3	4	5	6	7	8	9	10	11	12	8	20	32	44	56
Month / Year Ending	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Jul-23	Jul-24	Jul-25	Jul-26	Jul-27
1 Beginning Operating Cash	\$1,700	\$164	\$165	\$170	\$170	\$117	\$122	\$114	\$402	\$403	\$408	\$1,750	\$1,700	\$355	\$351	\$391	\$564
2																	
3 (+) Store Receipts	\$288	\$281	\$288	\$281	\$288	\$288	\$267	\$288	\$281	\$288	\$281	\$288	\$3,403	\$3,471	\$3,540	\$3,611	\$3,683
4 (+) Other / Liquidation Receipts	20	20	20	20	20	20	20	20	20	20	20	20	240	240	240	240	240
5 (+) Issuance of Exit Financing	150	-	-	-	-	-	-	-	-	-	-	-	150	-	-	-	-
6 (+) Release of Bond LC (1)	-	-	-	-	-	-	-	342	-	-	1,400	-	1,742	-	-	-	-
5 (+) 3rd Party Sublease Contribution	35	35	35	35	35	35	35	35	35	35	35	35	420	420	420	420	420
6 Total Receipts & Income	\$493	\$336	\$343	\$336	\$343	\$343	\$322	\$685	\$336	\$343	\$1,736	\$343	\$5,955	\$4,131	\$4,200	\$4,271	\$4,343
7																	
8 (-) Consignment Fee (to be Accrued) (2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 (-) HQ Personnel	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(600)	(600)	(600)	(600)	(600)
10 (-) Store Personnel	(60)	(59)	(60)	(59)	(60)	(60)	(56)	(60)	(59)	(60)	(59)	(60)	(715)	(729)	(743)	(758)	(774)
11 (-) Store Associate Retention Bonus	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)	-	-	-	-
12 (-) Selling and Shipping	(9)	(8)	(9)	(8)	(9)	(9)	(8)	(9)	(8)	(9)	(8)	(9)	(102)	(104)	(106)	(108)	(111)
13 (-) Store Rent	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(1,140)	(1,140)	(1,140)	(1,140)	(1,140)
14 (-) HQ Rent	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(420)	(420)	(420)	(420)	(420)
15 (-) Financial Charges	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(51)	(52)	(53)	(54)	(55)
16 (-) Benefits	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(540)	(540)	(540)	(540)	(540)
17 (-) Misc. (Facilities & Other)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(85)	(87)	(89)	(90)	(92)
18 (-) Utilities, Telephones, Networks	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(60)	(60)	(60)	(60)	(60)
19 (-) Sales Taxes	(26)	(26)	(26)	(26)	(26)	(26)	(24)	(26)	(26)	(26)	(26)	(26)	(310)	(315)	(321)	(327)	(333)
20 (-) Interest Expense on Exit Financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 Total Operating Disbursements	(\$338)	(\$335)	(\$338)	(\$335)	(\$338)	(\$338)	(\$330)	(\$338)	(\$335)	(\$338)	(\$335)	(\$338)	(\$4,034)	(\$4,047)	(\$4,073)	(\$4,098)	(\$4,125)
22																	
23 Net Cash Flow Before Plan Expenses	\$155	\$1	\$5	\$1	\$5	\$5	(\$8)	\$347	\$1	\$5	\$1,401	\$5	\$1,920	\$84	\$128	\$173	\$219
24																	
25 (-) LNBYG (Debtor's Counsel)	(125)	-	-	-	-	-	-	-	-	-	-	-	(125)	-	-	-	-
26 (-) Gregory Jones (Sub V Trustee)	(50)	-	-	-	-	-	-	-	-	-	-	-	(50)	-	-	-	-
27 (-) HCVT (Debtor's Accountant)	(25)	-	-	-	-	-	-	-	-	-	-	-	(25)	-	-	-	-
28 (-) County of Los Angeles	(10)	-	-	-	-	-	-	-	-	-	-	-	(10)	-	-	-	-
29 (-) CA Franchise Tax Board	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-
30 (-) IRS	(80)	-	-	-	-	-	-	-	-	-	-	-	(80)	-	-	-	-
31 (-) NYC Dept. of Finance	-	-	-	-	(58)	-	-	(58)	-	-	(58)	-	(175)	(88)	(88)	-	-
32 (-) Class I Eden Roc LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33 (-) Class II Mega International LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 (-) Class III Escada Sourcing and Production LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 (-) Class IV Escada Sourcing and Production LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36 (-) Class V General Unsecured Creditors (3)	(1,400)	-	-	-	-	-	-	-	-	-	-	(1,400)	(2,800)	-	-	-	-
37 Ending Operating Cash	\$164	\$165	\$170	\$170	\$117	\$122	\$114	\$402	\$403	\$408	\$1,750	\$355	\$355	\$351	\$391	\$564	\$782
38																	
39 Memo: Unpaid Consignment Fees to Escada Sourcing and Production LLC (1)	\$46	\$91	\$137	\$182	\$229	\$275	\$318	\$364	\$409	\$455	\$500	\$546	\$546	\$1,166	\$1,796	\$2,437	\$3,088
40																	
41																	
42 (1) If the Bond in the amount of \$1.4M is recovered sooner, proceeds will be distributed to the Class V General Unsecured Creditors within 30 days of receipt.																	
42 (2) Assumes 15% of Retail and Other / Liquidation Receipts.																	
43 (3) Primary source of this payment is expected from bond recovery and will is to be paid to Class 5 within 30 days of receipt, regardless of when recovered, but, under any circumstance, no later than July 31, 2023.																	

Escada America LLC 5 Year Cash Forecast \$ in Thousands, Except per Unit Data																	
	ME	ME	ME	ME	ME	ME	ME	ME	ME	ME	ME	ME	YE	YE	YE	YE	YE
FCST / Act	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST
Projection Month	1	2	3	4	5	6	7	8	9	10	11	12	12	24	36	48	60
Month / Year Ending	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Jul-23	Jul-24	Jul-25	Jul-26	Jul-27
1 Beginning Operating Cash	\$1,700	\$135	\$136	\$141	\$141	\$88	\$93	\$85	\$373	\$374	\$379	\$1,721	\$1,700	\$1,277	\$923	\$613	\$436
2																	
3 (+) Store Receipts	\$288	\$281	\$288	\$281	\$288	\$288	\$267	\$288	\$281	\$288	\$281	\$288	\$3,403	\$3,471	\$3,540	\$3,611	\$3,683
4 (+) Other / Liquidation Receipts	20	20	20	20	20	20	20	20	20	20	20	20	240	240	240	240	240
5 (+) Issuance of Exit Financing	150	-	-	-	-	-	-	-	-	-	-	-	150	-	-	-	-
6 (+) Release of Bond LC	-	-	-	-	-	-	-	342	-	-	1,400	-	1,742	-	-	-	-
5 (+) 3rd Party Sublease Contribution	35	35	35	35	35	35	35	35	35	35	35	35	420	420	420	420	420
6 Total Receipts & Income	\$493	\$336	\$343	\$336	\$343	\$343	\$322	\$685	\$336	\$343	\$1,736	\$343	\$5,955	\$4,131	\$4,200	\$4,271	\$4,343
7																	
8 (-) Consignment Fee (to be Accrued) (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 (-) HQ Personnel	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(600)	(600)	(600)	(600)	(600)
10 (-) Store Personnel	(60)	(59)	(60)	(59)	(60)	(60)	(56)	(60)	(59)	(60)	(59)	(60)	(715)	(729)	(743)	(758)	(774)
11 (-) Store Associate Retention Bonus	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)	-	-	-	-
12 (-) Selling and Shipping	(9)	(8)	(9)	(8)	(9)	(9)	(8)	(9)	(8)	(9)	(8)	(9)	(102)	(104)	(106)	(108)	(111)
13 (-) Store Rent	(\$95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(1,140)	(1,140)	(\$1,140)	(1,140)	(1,140)
14 (-) HQ Rent	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(420)	(420)	(420)	(420)	(420)
15 (-) Financial Charges	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(51)	(52)	(53)	(54)	(55)
16 (-) Benefits	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(540)	(540)	(540)	(540)	(540)
17 (-) Misc. (Facilities & Other)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(85)	(87)	(89)	(90)	(92)
18 (-) Utilities, Telephones, Networks	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(60)	(60)	(60)	(60)	(60)
19 (-) Sales Taxes	(26)	(26)	(26)	(26)	(26)	(26)	(24)	(26)	(26)	(26)	(26)	(26)	(310)	(315)	(321)	(327)	(333)
20 (-) Interest Expense on Exit Financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 Total Operating Disbursements	(\$338)	(\$335)	(\$338)	(\$335)	(\$338)	(\$338)	(\$330)	(\$338)	(\$335)	(\$338)	(\$335)	(\$338)	(\$4,034)	(\$4,047)	(\$4,073)	(\$4,098)	(\$4,125)
22																	
23 Net Cash Flow Before Plan Expenses	\$155	\$1	\$5	\$1	\$5	\$5	(\$8)	\$347	\$1	\$5	\$1,401	\$5	\$1,920	\$84	\$128	\$173	\$219
24																	
25 (-) LNBYG (Debtor's Counsel)	(125)	-	-	-	-	-	-	-	-	-	-	-	(125)	-	-	-	-
26 (-) Gregory Jones (Sub V Trustee)	(50)	-	-	-	-	-	-	-	-	-	-	-	(50)	-	-	-	-
27 (-) HCVT (Debtor's Accountant)	(25)	-	-	-	-	-	-	-	-	-	-	-	(25)	-	-	-	-
28 (-) County of Los Angeles	(10)	-	-	-	-	-	-	-	-	-	-	-	(10)	-	-	-	-
29 (-) CA Franchise Tax Board	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-
30 (-) IRS	(80)	-	-	-	-	-	-	-	-	-	-	-	(80)	-	-	-	-
31 (-) NYC Dept. of Finance	-	-	-	-	(58)	-	-	(58)	-	-	(58)	-	(175)	(88)	(88)	-	-
32 (-) Class I Eden Roc LLC	(579)	-	-	-	-	-	-	-	-	-	-	-	(579)	-	-	-	-
33 (-) Class II Mega International LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 (-) Class III Escada Sourcing and Production LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35 (-) Class IV Escada Sourcing and Production LLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36 (-) Class V General Unsecured Creditors (2)	(350)	-	-	-	-	-	-	-	-	-	-	(350)	(700)	(350)	(350)	(350)	(350)
37 (-) Minimum Operating Cash Reserve	(500)	-	-	-	-	-	-	-	-	-	-	-	(500)	-	-	-	-
38 (-) Reimbursement of Post-Petition Admin Claims to Mega International	-	-	-	-	-	-	-	-	-	-	-	(99)	(99)	-	-	-	-
39 Ending Operating Cash	\$135	\$136	\$141	\$141	\$88	\$93	\$85	\$373	\$374	\$379	\$1,721	\$1,277	\$1,277	\$923	\$613	\$436	\$305
40																	
41 Memo: Unpaid Consignment Fees to Escada Sourcing and Production LLC (1)	\$46	\$91	\$137	\$182	\$229	\$275	\$318	\$364	\$409	\$455	\$500	\$546	\$546	\$1,166	\$1,796	\$2,437	\$3,088
42																	
43																	
44 (1) Assumes 15% of Retail and Other / Liquidation Receipts.																	
45 (2) Primary source of this payment is expected from bond recovery and will is to be paid to Class 5 within 30 days of receipt, regardless of when recovered, but, under any circumstance, no later than July 31, 2023.																	

Exhibit 3

Escada Plan Ex.3
May 2, 2022

	FILED CLAIM						SCHEDULED CLAIM				OBJECTION	PROPOSED TREATMENT OF CLAIM						
Creditor	Claim No.	Date Claim Filed	Admin	Secured	Priority	General Unsecured	Schedule "D" Secured	Schedule "E" Priority	Schedule "F" Unsecured	C/U/D	Basis of Objection, if Any	Proposed Exit Financing Amount	Proposed Admin Amount	Proposed Secured Amount	Proposed Priority Amount	Proposed Unsecured Amount	Proposed Unsecured Payout - "A"	Proposed Unsecured Payout - "B"
Internal Revenue Service	2	1/27/22			\$79,500.00			\$0.00							\$79,500.00			
County of Los Angeles	9	2/9/22			\$8,537.47			\$0.00							\$8,537.47			
California Franchise Tax Board	17	2/24/22			\$800.00			\$0.00							\$800.00			
California Employment Dev. Dept.								\$0.00										
WWD									\$258.00							\$258.00	\$38.70	\$29.32
Woodbury Common Premium Outlets									\$108,024.00	CUD						\$0.00	\$0.00	\$0.00
WASTE MANAGEMENT									\$1,173.00							\$1,173.00	\$175.95	\$133.30
Wage Works, Inc.									\$585.00							\$585.00	\$87.75	\$66.48
Verizon Wireless									\$11,917.00							\$11,917.00	\$1,787.55	\$1,354.20
VERIZON									\$125.00							\$125.00	\$18.75	\$14.20
VECTOR SECURITY INC									\$150.00							\$150.00	\$22.50	\$17.05
UPS SUPPLY CHAIN SOLUTIONS, INC.									\$25.00							\$25.00	\$3.75	\$2.84
UNITED PARCEL SERVICE									\$146.00							\$146.00	\$21.90	\$16.59
UNITED HEALTH CARE JP MORGAN									\$1,145.00							\$1,145.00	\$171.75	\$130.11
TOWN OF PALM BEACH									\$55.00							\$55.00	\$8.25	\$6.25
THYSSSEN KRUPP ELEVATOR									\$1,055.00							\$1,055.00	\$158.25	\$119.89
THOMSON REUTERS									\$2,596.00							\$2,596.00	\$389.40	\$295.00
THOMPSON TAX & ASSOCIATES									\$2,352.00							\$2,352.00	\$352.80	\$267.27
THE JEWISH WEEK INC.									\$648.00							\$648.00	\$97.20	\$73.64
The Epoch Times Association Inc.									\$786.00							\$786.00	\$117.90	\$89.32
TAX FREE SHOPPING, LTD									\$85.00							\$85.00	\$12.75	\$9.66
TAMI HOGAN									\$1,061.00							\$1,061.00	\$159.15	\$120.57
Talent Staff, LLC									\$3,603.00							\$3,603.00	\$540.45	\$409.43
T & G INDUSTRIES									\$8,000.00							\$8,000.00	\$1,200.00	\$909.09
Syzygy Performance GmbH									\$145,914.00							\$145,914.00	\$21,887.10	\$16,581.09
St Moritz Security Services, Inc.									\$19,523.00							\$19,523.00	\$2,928.45	\$2,218.52
SPG HOUSTON HOLDINGS,LP	4	1/28/22	\$100.00			\$13,226.39			\$274,232.00	CUD			\$100.00			\$13,226.39	\$1,983.96	\$1,502.99
SOUTHWEST SIGN COMPANY									\$6,151.00							\$6,151.00	\$922.65	\$698.98
SOUTH COAST PLAZA									\$10,064.00	CUD						\$0.00	\$0.00	\$0.00
SoCalGas									\$0.00							\$0.00	\$0.00	\$0.00
Sirina Protection Systems									\$466.00							\$466.00	\$69.90	\$52.95
Sing Tao Newspapers New York LLC									\$462.00							\$462.00	\$69.30	\$52.50
Simon Property Group LP									\$55,572.00	CD						\$0.00	\$0.00	\$0.00
SHIFT 4 CORPORATION									\$533.00							\$533.00	\$79.95	\$60.57
SHAROTTE BOUTIQUE									\$1,335.00							\$1,335.00	\$200.25	\$151.70
SEW GOOD									\$980.00							\$980.00	\$147.00	\$111.36
SEN Graphics, Inc.									\$556.00							\$556.00	\$83.40	\$63.18
Sedgwick Claims Management									\$14.00							\$14.00	\$2.10	\$1.59
Scottsdale Fashion Square LLC	32	3/27/22	\$27,270.76			\$148,006.67			\$116,909.00	CUD			\$27,270.76			\$148,006.67	\$22,201.00	\$16,818.89
SCM									\$5,441.00							\$5,441.00	\$816.15	\$618.29
SCHINDLER ELEVATOR CORPORATION									\$3,241.00							\$3,241.00	\$486.15	\$368.29
Schaefer Trans. Inc.									\$17,780.00							\$17,780.00	\$2,667.00	\$2,020.45
SAMSON MANAGEMENT CORP.									\$1,343,149.00							\$1,343,149.00	\$201,472.35	\$152,630.11
RUSSIAN BAZAAR									\$83.00							\$83.00	\$12.45	\$9.43
Runway Waiters									\$1,083.00							\$1,083.00	\$162.45	\$123.07
Reliable Products Supply									\$363.00							\$363.00	\$54.45	\$41.25
REGENCY ENTERPRISES INC									\$17,167.00							\$17,167.00	\$2,575.05	\$1,950.79
RAVE FABICARE INC.									\$188.00							\$188.00	\$28.20	\$21.36
Ralph's Sewing and Vacuum									\$636.00							\$636.00	\$95.40	\$72.27
QSCS OF NY, INC.									\$945.00							\$945.00	\$141.75	\$107.39
Pyke Mechanical Inc.									\$650.00							\$650.00	\$97.50	\$73.86
Premium Outlet Partners LP	3	1/28/22	\$5,328.85			\$841,749.01			\$102,433.00				\$5,328.85			\$841,749.01	\$126,262.35	\$95,653.01
PITNEY BOWES PURCHASE POWER									\$4,270.00							\$4,270.00	\$640.50	\$485.23
PITNEY BOWES GLOBAL									\$828.00							\$828.00	\$124.20	\$94.09
PALM BEACH FIRE RESCUE									\$121.00							\$121.00	\$18.15	\$13.75
PALM BEACH COUNTY									\$180.00							\$180.00	\$27.00	\$20.45
Orkin Pest Control									\$353.00							\$353.00	\$52.95	\$40.11
Orkin , 875- N Houston Comm									\$354.00							\$354.00	\$53.10	\$40.23
ORKIN									\$545.00							\$545.00	\$81.75	\$61.93
ORACLE ELEVATOR COMPANY									\$700.00							\$700.00	\$105.00	\$79.55
OPTUS INC									\$770.00							\$770.00	\$115.50	\$87.50
Optimum									\$1,390.00							\$1,390.00	\$208.50	\$157.95
Opentext									\$44.00							\$44.00	\$6.60	\$5.00
ONE TIME VENDOR_Customer refund_ C.ICHIK	19	3/2/22				\$3,164.50			\$4,481.00							\$4,481.00	\$672.15	\$509.20
One Image Protection INC									\$876.00							\$876.00	\$131.40	\$99.55
OCTAVIO PARRA									\$1,098.00							\$1,098.00	\$164.70	\$124.77
NVEnergy									\$165.00							\$165.00	\$24.75	\$18.75
Nestle Waters North America									\$251.00							\$251.00	\$37.65	\$28.52
Mutual Security Services, Inc									\$275.00							\$275.00	\$41.25	\$31.25
MUSE MANAGEMENT, INC									\$500.00							\$500.00	\$75.00	\$56.82
MR HANDYMAN OF CALIFORNIA									\$31,690.00							\$31,690.00	\$4,753.50	\$3,601.13
Mood Media									\$1,035.00							\$1,035.00	\$155.25	\$117.61
									\$4,899.00							\$4,899.00	\$734.85	\$556.70

Escada Plan Ex.3
May 2, 2022

	FILED CLAIM						SCHEDULED CLAIM				OBJECTION	PROPOSED TREATMENT OF CLAIM						
Creditor	Claim No.	Date Claim Filed	Admin	Secured	Priority	General Unsecured	Schedule "D" Secured	Schedule "E" Priority	Schedule "F" Unsecured	C/U/D	Basis of Objection, if Any	Proposed Exit Financing Amount	Proposed Admin Amount	Proposed Secured Amount	Proposed Priority Amount	Proposed Unsecured Amount	Proposed Unsecured Payout - "A"	Proposed Unsecured Payout - "B"
Monika Arden									\$2,421.00							\$2,421.00	\$363.15	\$275.11
Modern Luxury									\$467.00							\$467.00	\$70.05	\$53.07
MILLENIUM SIGNS & DISPLAY, INC.									\$1,456.00							\$1,456.00	\$218.40	\$165.45
M19 Retail - Raymark ULC									\$12,227.00							\$12,227.00	\$1,834.05	\$1,389.43
METROPOLITAN TELECOMM.									\$65,087.00							\$65,087.00	\$9,763.05	\$7,396.23
Melanie Theodoridis									\$212.00							\$212.00	\$31.80	\$24.09
Master Touch Cleaners, Inc.									\$990.00							\$990.00	\$148.50	\$112.50
Master Mechanical Services, Inc									\$361.00							\$361.00	\$54.15	\$41.02
MARY TANABE									\$300.00							\$300.00	\$45.00	\$34.09
Mark-Alan Harmon									\$70.00							\$70.00	\$10.50	\$7.95
Margaret's Cleaners	23	3/16/22				\$4,433.73			\$2,609.00							\$2,609.00	\$391.35	\$296.48
Mangia 57th Inc.									\$341.00							\$341.00	\$51.15	\$38.75
Madeline Ungar									\$653.00							\$653.00	\$97.95	\$74.20
Lea Journo Salon									\$430.00							\$430.00	\$64.50	\$48.86
Las Vegas North Outlets, LLC	5	1/28/22	\$3,387.18			\$750,769.87			\$266,918.00	CUD			\$3,387.18			\$750,769.87	\$112,615.48	\$85,314.50
LA MODELS									\$227.00							\$227.00	\$34.05	\$25.80
KUCKER MARINO WINIARSKY & BITTENS,									\$3,975.00							\$3,975.00	\$596.25	\$451.70
Kim Murphy									\$226.00							\$226.00	\$33.90	\$25.68
Keter Environmental Services, Inc									\$1,609.00							\$1,609.00	\$241.35	\$182.84
Joyce A. Pence									\$174.00							\$174.00	\$26.10	\$19.77
Johnson Controls Security Solutions	36	3/29/22				\$59,041.10			\$55,742.00							\$55,742.00	\$8,361.30	\$6,334.30
JOHNSON CONTROLS FIRE PROTECTION LP	35	3/29/22				\$569.46			\$514.00							\$514.00	\$77.10	\$58.41
Jive Communications, Inc									\$1,404.00							\$1,404.00	\$210.60	\$159.54
Jana Cori Coke									\$387.00							\$387.00	\$58.05	\$43.98
J.D Coins Inc.									\$761.00							\$761.00	\$114.15	\$86.48
INTERNATIONAL SILKS & WOOLENS									\$167.00							\$167.00	\$25.05	\$18.98
Inter Trade Systems Inc									\$321.00							\$321.00	\$48.15	\$36.48
INGENIEURB RO RUCKPAUL &									\$389.00							\$389.00	\$58.35	\$44.20
IMPERIAL NETWORK GROUP INC									\$1,287.00							\$1,287.00	\$193.05	\$146.25
IMPERIAL COMMERCIAL CLEANING									\$708.00							\$708.00	\$106.20	\$80.45
HWS Informationssysteme GmbH									\$4,531.00							\$4,531.00	\$679.65	\$514.88
Hospitality Services, Inc									\$3,831.00							\$3,831.00	\$574.65	\$435.34
Hedy Bentel									\$1,055.00							\$1,055.00	\$158.25	\$119.89
HAWAII MEDICAL SERVICE ASSOCIATION									\$4,575.00							\$4,575.00	\$696.25	\$519.68
HAIG SERVICE CORPORATION									\$310.00							\$310.00	\$46.50	\$35.23
Green Peak Building Services, Inc									\$2,302.00							\$2,302.00	\$345.30	\$261.59
GRANT MCCARTHY GROUP LLC									\$11,701.00							\$11,701.00	\$1,755.15	\$1,329.66
Granite Telecommunications									\$2,473.00							\$2,473.00	\$370.95	\$281.02
Global Facility Management & Constr									\$25,000.00							\$25,000.00	\$3,750.00	\$2,840.90
General Information Solutions, LLC									\$22.00							\$22.00	\$3.30	\$2.50
Fusion Cloud Company, LLC									\$100.00							\$100.00	\$15.00	\$11.36
Funaro & co., P.C.									\$38,565.00	CD						\$0.00	\$0.00	\$0.00
Frontier Communications									\$820.00							\$820.00	\$123.00	\$93.18
Freecom Luxury Art Book, LLC									\$6,955.00							\$6,955.00	\$1,043.25	\$790.34
FRACHT FWO INC									\$615.00							\$615.00	\$92.25	\$69.89
FLORIDA POWER & LIGHT	1	1/21/22				\$2,887.17			\$1,005.00							\$2,887.17	\$433.08	\$328.09
Florida Pest Control									\$502.00							\$502.00	\$75.30	\$57.05
FASHION LOGISTICS, INC.									\$15,867.00							\$15,867.00	\$2,380.05	\$1,803.06
FANDL, LLC									\$1,066.00							\$1,066.00	\$159.90	\$121.14
Express Parking, Management, Inc.									\$599.00							\$599.00	\$89.85	\$68.07
EXPRESS FIRE PROTECTION									\$240.00							\$240.00	\$36.00	\$27.27
Elaine Cohen									\$877.00							\$877.00	\$131.55	\$99.66
El Paseo Collection North									\$6,554.00	CUD						\$0.00	\$0.00	\$0.00
Eddie Love (Petty Cash)									\$60.00							\$60.00	\$9.00	\$6.82
Dutch Express, LLC									\$25.00							\$25.00	\$3.75	\$2.84
Direct Construction Company Limited	18	3/2/22				\$3,600.92			\$1,651.00							\$3,600.92	\$540.14	\$409.19
Cushman and Wakefield									\$43,151.00	CD						\$43,151.00	\$6,472.65	\$4,903.51
CT CORPORATION SYSTEM									\$1,952.00							\$1,952.00	\$292.80	\$221.82
Crown Castle Fiber LLC									\$15,910.00							\$15,910.00	\$2,386.50	\$1,807.95
Country Club Cleaners									\$380.00							\$380.00	\$57.00	\$43.18
CONDE NAST PUBLICATIONS									\$23,300.00							\$23,300.00	\$3,495.00	\$2,647.72
Concur Technologies Inc									\$2,430.00							\$2,430.00	\$364.50	\$276.14
Computop, Inc.									\$1,411.00							\$1,411.00	\$211.65	\$160.34
Computop GmbH									\$21.00							\$21.00	\$3.15	\$2.39
ComplyRight, Inc. dba HR Direct									\$617.00							\$617.00	\$92.55	\$70.11
COMMONWEALTH EDISON									\$1,776.00							\$1,776.00	\$266.40	\$201.82
Comcast Business									\$110.00							\$110.00	\$16.50	\$12.50
Comcast Business									\$125.00							\$125.00	\$18.75	\$14.20
CMS MECHANICAL SERVICE CO.									\$1,414.00							\$1,414.00	\$212.10	\$160.68
CLEANER'S SUPPLYS INC									\$81.00							\$81.00	\$12.15	\$9.20
CITY OF WEST PALM BEACH									\$388.00							\$388.00	\$58.20	\$44.09
City of Beverly Hills									\$275.00							\$275.00	\$41.25	\$31.25
CITY EXPEDITOR, INC.									\$755.00							\$755.00	\$113.25	\$85.80

Escada Plan Ex.3
May 2, 2022

Creditor	FILED CLAIM						SCHEDULED CLAIM				OBJECTION	PROPOSED TREATMENT OF CLAIM						
	Claim No.	Date Claim Filed	Admin	Secured	Priority	General Unsecured	Schedule "D" Secured	Schedule "E" Priority	Schedule "F" Unsecured	C/U/D	Basis of Objection, if Any	Proposed Exit Financing Amount	Proposed Admin Amount	Proposed Secured Amount	Proposed Priority Amount	Proposed Unsecured Amount	Proposed Unsecured Payout - "A"	Proposed Unsecured Payout - "B"
CIT									\$14,896.00							\$14,896.00	\$2,234.40	\$1,692.72
Cision US, I									\$6,694.00							\$6,694.00	\$1,004.10	\$760.68
Cisco Systems Capital Corporation									\$31,960.00							\$31,960.00	\$4,794.00	\$3,631.81
Chicago Oak Street Partners, LLC	20	3/12/22				\$837,026.18			\$554,764.00	CUD						\$837,026.18	\$125,553.93	\$95,116.33
CHETRIT 1412 LLC	16	2/21/22				\$250,000.00			\$250,000.00	CU						\$250,000.00	\$37,500.00	\$28,409.01
CenturyLink	8	2/3/22				\$700.25			\$689.00							\$700.25	\$105.04	\$79.57
Carlton Technologies, Inc									\$269.00							\$269.00	\$40.35	\$30.57
BUREAU OF ELEVATOR SAFETY									\$274.00							\$274.00	\$41.10	\$31.14
Borden Ladner Gervais, LLP									\$1,480.00							\$1,480.00	\$222.00	\$168.18
BOGUSLAW SANKOWSKI									\$941.00							\$941.00	\$141.15	\$106.93
Blue Print AG									\$598.00							\$598.00	\$89.70	\$67.95
Bal Harbour Shops LLLP									\$81,623.00	CUD						\$0.00	\$0.00	\$0.00
AVALARA INC									\$4,649.00							\$4,649.00	\$697.35	\$528.29
Atlantic Broadband									\$78.00							\$78.00	\$11.70	\$8.86
Atlantic Broadband									\$733.00							\$733.00	\$109.95	\$83.30
ASA Cleaning Services Corp									\$22,255.00							\$22,255.00	\$3,338.25	\$2,528.97
Archive Systems, Inc.									\$11,515.00							\$11,515.00	\$1,727.25	\$1,308.52
Angel Tailor									\$152.00							\$152.00	\$22.80	\$17.27
AMERICAN EXPRESS	13					\$21,674.03			\$59,401.00	D						\$21,674.03	\$3,251.10	\$2,462.95
American Commercial Equities Three,									\$29,341.00	CUD						\$0.00	\$0.00	\$0.00
Amanda Huang									\$55.00							\$55.00	\$8.25	\$6.25
ALPINE BUSINESS SYSTEMS									\$10,988.00							\$10,988.00	\$1,648.20	\$1,248.63
Alliant Insurance Services, Inc.									\$348,375.00							\$348,375.00	\$52,256.25	\$39,587.95
Alliance Pro Services LLC									\$278.00							\$278.00	\$41.70	\$31.59
ALA MOANA CENTER ASSOCIATION									\$1,198.00	CUD						\$0.00	\$0.00	\$0.00
Ala Moana Anchor Acquisition, LLC	14	2/18/22	\$7,220.63			\$1,382,622.26			\$264,681.00	CUD			\$7,220.63			\$1,382,622.26	\$207,393.34	\$157,115.69
ABALON EXTERMINATING CO. INC.									\$450.00							\$450.00	\$67.50	\$51.14
(Beverly Hills Wilshire Hotel)	15	2/18/22				\$2,441,373.90			\$2,546,815.33	CUD						\$2,441,373.90	\$366,206.09	\$277,428.02
717 GFC LLC	24	3/23/22				\$5,108,857.92			\$5,055,143.00	CUD						\$5,108,857.92	\$766,328.69	\$580,550.29
693 Fifth Owner LLC									\$1,641.00	CUD						\$0.00	\$0.00	\$0.00
Harris County Water Control	6	1/31/22		\$1,546.80										\$1,546.80			\$0.00	\$0.00
Harris County Municipal Utility District	7	1/31/22		\$8,204.13										\$8,204.13			\$0.00	\$0.00
The Retail Property Trust	10	3/10/22				\$440,000.00										\$440,000.00	\$66,000.00	\$49,999.85
Sawgrass Mills Phase IV LLC	11	2/10/22	\$4,205.33			\$543,937.97										\$543,937.97	\$81,590.70	\$61,810.95
Premium Outlet Partners LP	12	2/10/22	\$5,326.37			\$417,439.45							\$4,205.33			\$417,439.45	\$62,615.92	\$47,436.16
MI9 Retail - Raymark ULC	21A	3/15/22				\$266.61							\$5,326.37			\$266.61	\$39.99	\$30.30
Fedex Corporate Services, Inc	22	3/16/22				\$2,677.50										\$2,677.50	\$401.63	\$304.26
Great Northern Insurance	25	3/24/22				\$211,141.65										\$211,141.65	\$31,671.25	\$23,993.30
Chubb Insurance Company	26	3/24/22				\$20,576.73										\$20,576.73	\$3,086.51	\$2,338.26
Vigilant Insurance Company	27	3/24/22				\$67,260.00										\$67,260.00	\$10,089.00	\$7,643.16
Federal Insurance Company	28	3/24/22				\$1,788.23										\$1,788.23	\$268.23	\$203.21
Stephanie Buono	29	3/24/22				\$40,411.80			\$0.00	CUD						\$40,411.80	\$6,061.77	\$4,592.24
the Neiman Marcus Group	30	3/24/22		\$84,533.42		\$230,085.72										\$230,085.72	\$34,512.86	\$26,146.03
Manhattan Telecommunications Corporation/MetTel	31	3/25/22				\$86,806.03										\$86,806.03		
United Parcel Service	33	3/28/22				\$235,709.96										\$235,709.96	\$35,356.49	\$26,785.14
Suzanne Humbert	37	3/29/22				\$300,960.00			\$0.00	CUD						\$300,960.00	\$45,144.00	\$34,199.90
Rebecca Castillo									\$0.00	CUD						\$0.00	\$0.00	\$0.00
NYC Department of Finance								\$349,209.25	\$68,819.41	C					\$349,209.25	\$68,819.41	\$10,322.91	\$7,820.36
Ann Marie Di Ionna									\$99,915.19							\$99,915.19	\$14,987.28	\$11,353.96
Escada Shared Services Ltd.									\$32,000.00							\$0.00	\$0.00	\$0.00
Dunnwright Services Inc.									\$0.00							\$0.00	\$0.00	\$0.00
Site Crew Inc.									\$0.00							\$0.00	\$0.00	\$0.00
Worth-Pondfield LLC	34A	3/28/22	\$43,666.35			\$1,462,737.72			\$1,343,149.00	CUD			\$43,666.35			\$1,462,737.72	\$219,410.66	\$166,219.70
IDK Cooling Corp.	38	4/14/22				\$2,041.41					Late					\$0.00	\$0.00	\$0.00
TOTAL						\$15,933,544.14			\$13,818,133.93				\$471,505.47	\$21,815,446.71	\$438,046.72	\$18,480,055.54	\$2,772,008.33	\$2,100,000.00
																	15% recover	11.36% recovery

Exhibit 4

EXHIBIT 4

The Settlement Agreement between the Debtor and its estate, on the one hand, and Escada Sourcing and Production LLC (“ESP”) on the other hand is under discussion and subject to final documentation. The key terms of the Settlement Agreement are set forth in the Plan, and include:

On the Effective Date, Escada Sourcing and Production LLC (“Exit Financier”) will contribute exit financing in the amount of \$150,000 subject to the terms of the Settlement Agreement. The Settlement Agreement shall provide, in part, that the Exit Financier will (i) provide a five-year, zero-interest, \$150,000 loan to the Debtor, (ii) agree to subordinate its claim for post-petition priority consignment fees, (iii) subordinate its claims under Classes 3 and 4 to those of Class 5 to the extent provided for in the Debtor’s Plan and (iv) vote in favor of the Debtor’s Plan, in return for which the Debtor and the Estate shall irrevocably grant the Exit Financier a complete release of claims, including, without limitation, for any preference or fraudulent transfers or avoidance action claims.

If the Bankruptcy Court orders the Bankruptcy Case converted to chapter 7 after the Plan is confirmed, then all property that had been property of the Debtor’s chapter 11 estate that has not been disbursed pursuant to the Plan will revert in the chapter 7 estate, and the automatic stay will be reimposed upon the revested property, but only to the extent that relief from stay was not previously authorized by the Bankruptcy Court during the Bankruptcy Case, and, the Bond Lien shall remain in place, and the Settlement shall remain in place.

The foregoing is without prejudice to revision during ongoing settlement discussions.

Exhibit 5

EXHIBIT 5

The following pages annexed to this Exhibit 5 are from the Debtor's Statement of Financial Affairs ## 3 and 4 listing potential preference actions held by the Debtor's estate.

Because the lien of Escada Sourcing and Producing LLC ("ESP") was filed within the one-year period prior to the Petition Date, there is a potential preference lien avoidance action against ESP. However, the Debtor is informed and believes that ESP has valid defenses to portions of its claim for ordinary course, new value, and/or contemporaneous exchange of value for certain portions of its claim and lien.

The Debtor does not believe that the estate has any actual or fraudulent transfer avoidance claims.

The Debtor may have claims against Lexon Surety related to a prepetition bond, which is under investigation.

<u>Exhibit 3 to SOFA</u>				
<u>Creditor</u>	<u>Date</u>	<u>Total Amount</u>	<u>Reason of payment</u>	<u>Address</u>
CHAMBERLAIN, HRODLICKA, WHITE,	1/13/2021	-	Professional Legal Services	191 Peachtree Street, N.E., Forty Sixth Floor, Atlanta, GA, 30303
FEDEX CORPORATE SERVICES, INC. / Schaefer Trans. Inc.	11/10/2021	23,092.67	FEDEX Services	PO BOX 371461, PITTSBURGH, PA, 15250-7461
FEDEX CORPORATE SERVICES, INC. / Schaefer Trans. Inc.	11/18/2021	-	FEDEX Services	PO BOX 371461, PITTSBURGH, PA, 15250-7461
FEDEX CORPORATE SERVICES, INC. / Schaefer Trans. Inc.	12/3/2021	-	FEDEX Services	PO BOX 371461, PITTSBURGH, PA, 15250-7461
FEDEX CORPORATE SERVICES, INC. / Schaefer Trans. Inc.	1/13/2022	-	FEDEX Services	PO BOX 371461, PITTSBURGH, PA, 15250-7461
SCOTTSDALE FASHION SQUARE, LLC	12/3/2021	728.44	Store Rent	PO Box 31001-2156, Pasadena, CA, 91110-2156
SCOTTSDALE FASHION SQUARE, LLC	1/7/2022	-	Store Rent	PO Box 31001-2156, Pasadena, CA, 91110-2156
SHEILA FERRIS-BEATON	10/29/2021	248.02	Expense Reimbursement, Travel, Store Expenses	S. Grand Central Parkway, #3419, 555, Las Vegas, NV, 89106
693 Fifth Owner LLC	12/3/2021	-	Store Rent	PO Box 780522, Philadelphia, PA, 19178-0522
693 Fifth Owner LLC	12/16/2021	-	Store Rent	PO Box 780522, Philadelphia, PA, 19178-0522
Account Service Fees / JP MORGAN	11/2/2021	-	Monthly Bank Charges	PO Box 182051, Columbus, OH 43218-2051
Account Service Fees / JP MORGAN	11/15/2021	-	Monthly Bank Charges	PO Box 182051, Columbus, OH 43218-2051
Account Service Fees / JP MORGAN	11/26/2021	-	Monthly Bank Charges	PO Box 182051, Columbus, OH 43218-2051
Account Service Fees / JP MORGAN	12/15/2021	-	Monthly Bank Charges	PO Box 182051, Columbus, OH 43218-2051
Account Service Fees / JP MORGAN	1/3/2022	-	Monthly Bank Charges	PO Box 182051, Columbus, OH 43218-2051
Account Service Fees / JP MORGAN	1/10/2022	-	Monthly Bank Charges	PO Box 182051, Columbus, OH 43218-2051
Account Service Fees / JP MORGAN	1/18/2022	-	Monthly Bank Charges	PO Box 182051, Columbus, OH 43218-2051
ADP, LLC	11/29/2021	-	Payroll Fees	1851 N Resler Drive, MS-100, El Paso, TX, 79912
ADP, LLC	12/14/2021	-	Payroll Fees	1851 N Resler Drive, MS-100, El Paso, TX, 79912
ADP, LLC	1/14/2022	-	Payroll Fees	1851 N Resler Drive, MS-100, El Paso, TX, 79912
Ala Moana Anchor Acquisition, LLC	11/3/2021	-	Store Rent	PO Box 860375, Minneapolis, MN, 55486-0074
Ala Moana Anchor Acquisition, LLC	12/3/2021	-	Store Rent	PO Box 860375, Minneapolis, MN, 55486-0074
Alliance Pro Services LLC	11/1/2021	-	Plumbing & Other Store Maintenance	239 Sneech Pond Rd, Cumberland, RI, 02864
American Commercial Equities Three, LLC	11/2/2021	-	Store Rent	22917 Pacific Coast Highway, Malibu, CA, 90265
American Commercial Equities Three, LLC	11/26/2021	-	Store Rent	22917 Pacific Coast Highway, Malibu, CA, 90265
American Commercial Equities Three, LLC	1/10/2022	-	Store Rent	22917 Pacific Coast Highway, Malibu, CA, 90265
AMERICAN EXPRESS	10/28/2021	-	Store and Admin services	PO Box 1270, NEWARK, NJ, 07101-1270
AMERICAN EXPRESS	11/1/2021	-	Store and Admin services	PO Box 1270, NEWARK, NJ, 07101-1270
AMERICAN EXPRESS	11/4/2021	-	Store and Admin services	PO Box 1270, NEWARK, NJ, 07101-1270
AMERICAN EXPRESS	11/5/2021	-	Store and Admin services	PO Box 1270, NEWARK, NJ, 07101-1270
AMERICAN EXPRESS	11/10/2021	-	Store and Admin services	PO Box 1270, NEWARK, NJ, 07101-1270
AMERICAN EXPRESS	12/1/2021	-	Store and Admin services	PO Box 1270, NEWARK, NJ, 07101-1270
AMERICAN EXPRESS	12/3/2021	-	Store and Admin services	PO Box 1270, NEWARK, NJ, 07101-1270
AMERICAN EXPRESS	12/6/2021	-	Store and Admin services	PO Box 1270, NEWARK, NJ, 07101-1270
AMERICAN EXPRESS	1/3/2022	-	Store and Admin services	PO Box 1270, NEWARK, NJ, 07101-1270
AMERICAN EXPRESS	1/5/2022	-	Store and Admin services	PO Box 1270, NEWARK, NJ, 07101-1270
AMERICAN EXPRESS	1/14/2022	-	Store and Admin services	PO Box 1270, NEWARK, NJ, 07101-1270
Angel Tailor	12/3/2021	-	Tailoring Services	1311 Kapiolani Blvd Suite 209, Honolulu, HI, 96814
AT&T	11/8/2021	-	Telephone & Internet cost	AT&T P.O. Box 5019 Carol Stream, IL 60197-5019
AT&T	12/9/2021	-	Telephone & Internet cost	AT&T P.O. Box 5019 Carol Stream, IL 60197-5019
AT&T	1/6/2022	-	Telephone & Internet cost	AT&T P.O. Box 5019 Carol Stream, IL 60197-5019
ATLANTIC BROADBAND	10/25/2021	-	Telephone & Internet cost	PO Box 371801, Pittsburgh, PA, 15250-7801
AVALARA INC	11/4/2021	-	License/Consulting on Automated Tax Platform	DEPT.CH 16781, PALATINE, IL, 60055-6781
AVALARA INC	12/14/2021	-	Avalara CertCapture Service & Setup	DEPT.CH 16781, PALATINE, IL, 60055-6781
AVALARA INC	1/18/2022	-	Avalara AvaTax Platform Charge - Proration	DEPT.CH 16781, PALATINE, IL, 60055-6781
Blanca Lozano	11/3/2021	-	Expense Reimbursement, Travel, Store Expenses	3500 Mystic Pointe Dr. apt 3107, AVENTURA, FL, 33180
CENTRAL HUDSON GAS & ELECTRIC	11/8/2021	-	Utilities	284 SOUTH AVENUE POUGHKEEPSIE NY 12601-4839
CENTRAL HUDSON GAS & ELECTRIC	12/9/2021	-	Utilities	284 SOUTH AVENUE POUGHKEEPSIE NY 12601-4839
CENTRAL HUDSON GAS & ELECTRIC	12/30/2021	-	Utilities	284 SOUTH AVENUE POUGHKEEPSIE NY 12601-4839
Cerasia & Del Rey-Cone LLP	1/14/2022	-	Legal Expenses	3 Honeysuckle Ave. West Orange, NJ, 07052
CERASIA LAW LLC	1/13/2022	-	Legal Expenses	3 Honeysuckle Ave. West Orange, NJ, 07052
CERTGEY CHECK SERVICES	12/21/2021	-	Check Services / Payment solutions	PO Box 4535, CAROL STREAM, IL, 60197-4535
City of Beverly Hills	1/4/2022	-	Engine Inspection / Fire Department	PO Box 548, Roseville, CA, 95678-0548
CNA INSURANCE	11/15/2021	-	Insurance Policy Payments	PO Box 74007619, CHICAGO, IL, 60674-7619
CNA INSURANCE	1/18/2022	-	Insurance Policy Payments	PO Box 74007619, CHICAGO, IL, 60674-7619

Comcast Business	10/18/2021	-	121.60	Telephone & Internet cost	141 NW 16TH ST POMPANO BEACH FL 33060-5250 or COMCAST PO BOX 71211 CHARLOTTE NC 28272-1211
Comcast Business	11/10/2021	-	125.01	Telephone & Internet cost	141 NW 16TH ST POMPANO BEACH FL 33060-5250 or COMCAST PO BOX 71211 CHARLOTTE NC 28272-1211
Comcast Business	11/18/2021	-	121.40	Telephone & Internet cost	141 NW 16TH ST POMPANO BEACH FL 33060-5250 or COMCAST PO BOX 71211 CHARLOTTE NC 28272-1211
Comcast Business	12/10/2021	-	125.01	Telephone & Internet cost	141 NW 16TH ST POMPANO BEACH FL 33060-5250 or COMCAST PO BOX 71211 CHARLOTTE NC 28272-1211
Comcast Business	12/20/2021	-	121.40	Telephone & Internet cost	141 NW 16TH ST POMPANO BEACH FL 33060-5250 or COMCAST PO BOX 71211 CHARLOTTE NC 28272-1211
Comcast Business	1/10/2022	-	125.01	Telephone & Internet cost	141 NW 16TH ST POMPANO BEACH FL 33060-5250 or COMCAST PO BOX 71211 CHARLOTTE NC 28272-1211
Comcast Business	1/18/2022	-	121.52	Telephone & Internet cost	141 NW 16TH ST POMPANO BEACH FL 33060-5250 or COMCAST PO BOX 71211 CHARLOTTE NC 28272-1211
COMMONWEALTH EDISON	10/19/2021	-	700.05	Electricity	COMED PO BOX 6111 CAROL STREAM, IL 60197-6111 or COMED PO BOX 6112 CAROL STREAM, IL 60197-6112
COMMONWEALTH EDISON	11/17/2021	-	621.42	Electricity	COMED PO BOX 6111 CAROL STREAM, IL 60197-6111 or COMED PO BOX 6112 CAROL STREAM, IL 60197-6112
COMMONWEALTH EDISON	12/20/2021	-	1,519.76	Electricity	COMED PO BOX 6111 CAROL STREAM, IL 60197-6111 or COMED PO BOX 6112 CAROL STREAM, IL 60197-6112
COMMONWEALTH EDISON	1/7/2022	-	784.59	Electricity	PO Box 669390, Pompano Beach, FL, 33066
ComplRight, Inc. dba HR Direct	12/12/2021	-	636.48	Poster Service Renewal	PO Box 669390, Pompano Beach, FL, 33066
ComplRight, Inc. dba HR Direct	1/4/2022	-	181.88	Poster Service Renewal	PO Box 1702, NEW YORK, 10116-1702
CON EDISON	10/18/2021	-	32.76	Utilities	PO Box 1702, NEW YORK, 10116-1702
CON EDISON	11/16/2021	-	33.81	Utilities	PO Box 1702, NEW YORK, 10116-1702
CON EDISON	12/17/2021	-	34.84	Utilities	PO Box 1702, NEW YORK, 10116-1702
Credit Card Fees / FISERV	10/18/2021	-	1,895.33	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	10/19/2021	-	0.97	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	10/20/2021	-	1.20	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	10/21/2021	-	1,630.43	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	10/22/2021	-	306.56	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	10/25/2021	-	3,184.31	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	10/26/2021	-	1.01	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	10/27/2021	-	1.20	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	10/28/2021	-	1,699.37	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	10/29/2021	-	401.18	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/1/2021	-	2,296.29	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/2/2021	-	0.98	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/3/2021	-	2,042.70	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/4/2021	-	1,373.86	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/5/2021	-	418.58	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/8/2021	-	1,602.33	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/9/2021	-	0.87	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/10/2021	-	1.03	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/12/2021	-	1,924.12	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/15/2021	-	1,522.55	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/16/2021	-	1.06	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/17/2021	-	1.96	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/18/2021	-	2,298.82	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/19/2021	-	517.45	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/22/2021	-	1,530.09	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/23/2021	-	1.80	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/24/2021	-	1.44	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/26/2021	-	2,442.78	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/29/2021	-	1,724.30	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	11/30/2021	-	3.84	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/1/2021	-	2.33	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA

Credit Card Fees / FISERV	12/12/2021	-	3,349.75	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/3/2021	-	695.17	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/6/2021	-	1,634.06	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/8/2021	-	2.76	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/9/2021	-	986.41	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/10/2021	-	1,151.01	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/14/2021	-	0.99	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/15/2021	-	1.28	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/16/2021	-	1,213.44	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/17/2021	-	344.20	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/20/2021	-	3,073.11	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/21/2021	-	0.51	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/22/2021	-	0.55	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/23/2021	-	1,884.32	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/24/2021	-	5,026.25	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/27/2021	-	2,161.85	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/28/2021	-	533.99	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/30/2021	-	1.62	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	12/31/2021	-	1.75	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	1/3/2022	-	3,681.94	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	1/4/2022	-	45.52	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	1/5/2022	-	1.35	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	1/6/2022	-	1.47	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	1/7/2022	-	4,787.34	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	1/10/2022	-	1,212.13	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	1/11/2022	-	0.66	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	1/12/2022	-	0.93	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	1/13/2022	-	3,077.40	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	1/14/2022	-	215.12	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Credit Card Fees / FISERV	1/18/2022	-	2,573.88	Credit Card Fees from Store Sales	255 Fiserv Dr, Brookfield, WI 53045, USA
Cynthia White	10/29/2021	-	191.64	Expense Reimbursement, Travel, Store Expenses	7014 E. Camelback Road, Suite 1128, Scottsdale, AZ, 85251
Cynthia White	1/4/2022	-	66.29	Expense Reimbursement, Travel, Store Expenses	7014 E. Camelback Road, Suite 1128, Scottsdale, AZ, 85251
DEPT TAX FEE (CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION)	11/24/2021	-	38,699.79	CA sales tax audit settlement	PO BOX 942879, SACRAMENTO CA 94279-8062
DILLARD STORE SERVICES INC	12/10/2021	-	2,750.08	Customer Refund	P.O. Box 8005, Little Rock, AR, 72203
Dutch Express, LLC	11/5/2021	-	159.73		34 West 15th Street, 3rd Floor, New York, NY, 10013
El Paseo Collection North	7/3/2021	-	5,000.00	Store Rent	73-061 El Paseo, Suite 200, Palm Desert, CA, 92260
El Paseo Collection North	12/3/2021	-	11,694.37	Store Rent	73-061 El Paseo, Suite 200, Palm Desert, CA, 92260
Erica Nieves	10/28/2021	-	293.86	Expense Reimbursement, Travel, Store Expenses	18181 NE 31 ST, CT#305, AVENTURA, FL, 33160
Erica Nieves	12/16/2021	-	510.72	Expense Reimbursement, Travel, Store Expenses	18181 NE 31 ST, CT#305, AVENTURA, FL, 33160
Erica Nieves	1/4/2022	-	935.35	Expense Reimbursement, Travel, Store Expenses	18181 NE 31 ST, CT#305, AVENTURA, FL, 33160
ESCADA DESERT HILLS PREMIUM OUTLETS	11/3/2021	-	58,162.02	Store Rent	PO Box 822873, Philadelphia, PA, 19182-2873
ESCADA DESERT HILLS PREMIUM OUTLETS	12/3/2021	-	58,805.22	Store Rent	PO Box 822873, Philadelphia, PA, 19182-2873
ESCADA LAS VEGAS NORTH OUTLETS, LLC	11/3/2021	-	33,647.89	Store Rent	875 South Grand Central Parkway, #1690, Las Vegas, NV, 89106
ESCADA LAS VEGAS NORTH OUTLETS, LLC	12/3/2021	-	33,647.89	Store Rent	875 South Grand Central Parkway, #1690, Las Vegas, NV, 89106
ESCADA SAWGRASS MILLS PHASE IV, LLC	11/3/2021	-	42,170.34	Store Rent	PO Box 403539, ATLANTA, GA, 30384
ESCADA SAWGRASS MILLS PHASE IV, LLC	12/3/2021	-	42,170.34	Store Rent	PO Box 403539, ATLANTA, GA, 30384
ESCADA WOODBURY COMMON PREMIUM OUTLETS	11/3/2021	-	53,508.12	Store Rent	PO Box 822884, Philadelphia, PA, 19182-2884
ESCADA WOODBURY COMMON PREMIUM OUTLETS	12/3/2021	-	53,508.12	Store Rent	PO Box 822884, Philadelphia, PA, 19182-2884
EXPRESS FIRE PROTECTION	12/3/2021	-	251.45	Fire Inspection	PO Box 670041, CORAL SPRINGS, FL, 33067
Express Parking, Management, Inc.	10/29/2021	-	2,305.08	Employee Parking Fees	1001 W. JASMINE DRIVE, SUITE N, LAKE PARK, FL, 33403-2119
FANDL, LLC	10/28/2021	-	5,000.00	Business Licensing, PPT, CRT Other Taxes/Fees	170 E. Ridgewood Ave. Suite 203, Ridgewood, NJ, 07450
FANDL, LLC	11/4/2021	-	13,040.32	Business Licensing, PPT, CRT Other Taxes/Fees	170 E. Ridgewood Ave. Suite 203, Ridgewood, NJ, 07450
FANDL, LLC	1/13/2022	-	29,011.47	Business Licensing, PPT, CRT Other Taxes/Fees	170 E. Ridgewood Ave. Suite 203, Ridgewood, NJ, 07450
FANDL, LLC	1/14/2022	-	8,147.91	Business Licensing, PPT, CRT Other Taxes/Fees	170 E. Ridgewood Ave. Suite 203, Ridgewood, NJ, 07450
FASHION LOGISTICS INC	10/29/2021	-	14,175.11	Storage/Logistic Services	621 ROUTE 46, HASBROUCK HEIGHTS, NJ, 07604
FASHION LOGISTICS INC	12/2/2021	-	15,909.81	Storage/Logistic Services	621 ROUTE 46, HASBROUCK HEIGHTS, NJ, 07604

FASHION LOGISTICS INC	1/4/2022	-	7,930.38	Storage/Logistic Services	621 ROUTE 46, HASBROUCK HEIGHTS, NJ, 07604
FASHION LOGISTICS INC	1/13/2022	-	9,262.78	Storage/Logistic Services	621 ROUTE 46, HASBROUCK HEIGHTS, NJ, 07604
FLORIDA POWER & LIGHT	10/21/2021	-	461.35	Electricity	GENERAL MAIL FACILITY, MIAMI, FL, 33188-0001
FLORIDA POWER & LIGHT	10/26/2021	-	1,194.36	Electricity	GENERAL MAIL FACILITY, MIAMI, FL, 33188-0001
FLORIDA POWER & LIGHT	11/5/2021	-	751.34	Electricity	GENERAL MAIL FACILITY, MIAMI, FL, 33188-0001
FLORIDA POWER & LIGHT	11/19/2021	-	436.11	Electricity	GENERAL MAIL FACILITY, MIAMI, FL, 33188-0001
FLORIDA POWER & LIGHT	11/24/2021	-	1,040.15	Electricity	GENERAL MAIL FACILITY, MIAMI, FL, 33188-0001
FLORIDA POWER & LIGHT	12/21/2021	-	330.50	Electricity	GENERAL MAIL FACILITY, MIAMI, FL, 33188-0001
FLORIDA POWER & LIGHT	12/28/2021	-	955.33	Electricity	GENERAL MAIL FACILITY, MIAMI, FL, 33188-0001
FLORIDA POWER & LIGHT	1/5/2022	-	582.75	Electricity	GENERAL MAIL FACILITY, MIAMI, FL, 33188-0001
FRACHT FWO,INC	11/4/2021	-	616.98	Duty	Broadway 50, Lynbrook NY, 11563
FRACHT FWO,INC	11/18/2021	-	616.98	Duty	Broadway 50, Lynbrook NY, 11563
Franchise TAX (State of California)	10/18/2021	-	3,200.00	Franchise TAX	PO BOX 942879, SACRAMENTO CA 94279-8062
Franchise TAX (State of California)	10/19/2021	-	6,400.00	Franchise TAX	PO BOX 942879, SACRAMENTO CA 94279-8062
FRONTIER COMMUNICATIONS HOLDINGS, LLC	12/2/2021	-	828.45	Telephone & Internet cost	P.O. Box 709, South Windsor, CT 06074-9998 or FRONTIER P.O. Box 740407 CINCINNATI OH 45274-0407
General Information Solutions, LLC	10/29/2021	-	1,067.16	HR Services / Recruitment	PO Box 841243, Dallas, TX, 75284
General Information Solutions, LLC	1/13/2022	-	185.25	HR Services / Recruitment	PO Box 841243, Dallas, TX, 75284
GOING PLACES, LLC	11/3/2021	-	13,500.00	Store Rent	1343 N. Wells Street, Rear Bldg., Chicago, IL, 60610
GOING PLACES, LLC	11/18/2021	-	50,000.00	Store Rent	1343 N. Wells Street, Rear Bldg., Chicago, IL, 60610
GOING PLACES, LLC	12/3/2021	-	13,500.00	Store Rent	1343 N. Wells Street, Rear Bldg., Chicago, IL, 60610
GOING PLACES, LLC	12/31/2021	-	155.88	Store Rent	1343 N. Wells Street, Rear Bldg., Chicago, IL, 60610
GOING PLACES, LLC	1/7/2022	-	13,500.00	Store Rent	1343 N. Wells Street, Rear Bldg., Chicago, IL, 60610
GRANITE TELECOMMUNICATIONS LLC	10/19/2021	-	2,595.95	Telecommunication	PO Box 983119, Boston, MA, 02298-3119
GRANITE TELECOMMUNICATIONS LLC	11/10/2021	-	1,619.39	Telecommunication	PO Box 983119, Boston, MA, 02298-3119
GRANITE TELECOMMUNICATIONS LLC	1/13/2022	-	1,619.39	Telecommunication	PO Box 983119, Boston, MA, 02298-3119
GRANT MCCARTHY GROUP LLC	12/6/2021	-	5,000.00	Tax Consulting	777 WESTCHESTER AVENUE, WHITE PLAINS, NY, 10604
HAWAII MEDICAL SERVICE ASSOCIATION	12/6/2021	-	7,515.56	Medical Coverage	PO Box 29330, HONOLULU, HI, 96820-1730
HAWAII MEDICAL SERVICE ASSOCIATION	12/15/2021	-	4,099.20	Medical Coverage	PO Box 29330, HONOLULU, HI, 96820-1730
HURST & SIEBERT, INC.	12/1/2021	-	17,596.70	Demolition & builders services for store maintenance	932 Calle Amanecer, Suite A, San Clemente, CA, 92673
Inter Trade Systems Inc	12/2/2021	-	341.20	EcCatalogue- Base Usage Fees	PO Box 55811, Boston, MA, 02205-5811
Inter Trade Systems Inc	1/4/2022	-	170.60	EcCatalogue- Base Usage Fees	PO Box 55811, Boston, MA, 02205-5811
JIVE COMMUNICATIONS INC	12/2/2021	-	1,411.03	Telephone & Internet cost	PO BOX 412252, BOSTON, MA, 02241 - 2252
JIVE COMMUNICATIONS INC	1/4/2022	-	1,411.12	Telephone & Internet cost	PO BOX 412252, BOSTON, MA, 02241 - 2252
JIVE COMMUNICATIONS INC	1/13/2022	-	1,399.82	Telephone & Internet cost	PO BOX 412252, BOSTON, MA, 02241 - 2252
Joseph R. Saucier	11/18/2021	-	203.50	Personal Shopper	68 King Street, Boston, MA, 02122
JOYCE, LLC	11/5/2021	-	1,264.00	Professional Legal Services	7209 Lancaster Pike, Hockessin, DE, 19707
KETER ENVIRONMENTAL SERVICES, INC.	1/4/2022	-	2,098.50	Waste Management	PO Box 417468, Boston, MA, 02241-7468
KETER ENVIRONMENTAL SERVICES, INC.	1/7/2022	-	2,098.50	Waste Management	PO Box 417468, Boston, MA, 02241-7468
KEVIN WALSH	1/14/2022	-	210.54	Expense Reimbursement, Travel, Store Expenses	693 Fifth Avenue, Floor 6, NY, 10022
KUCKER MARINO WINIARSKY & BITTENS,	12/3/2021	-	4,270.00	Legal Expenses	747 Third Avenue, New York, NY, 10017
L.A.MODELS,INC.	12/3/2021	-	240.00	Models	7700 SUNSET BLVD. LOS ANGELES, CA, 90046
LANDMARK RETAIL CORP	11/15/2021	-	5,000.00	Store Maintenance	24 Newark Pompton Turnpike, Bldg B, Little Falls, NJ, 07424
Levene, Neale, Bender, Yoo & Brill, LLP	10/29/2021	-	17,552.11	Professional Services	10250 Constellation Boulevard, Suite 1700, Los Angeles, CA, 90067-6200
Levene, Neale, Bender, Yoo & Brill, LLP	12/16/2021	-	6,054.76	Professional Services	10250 Constellation Boulevard, Suite 1700, Los Angeles, CA, 90067-6200
Levene, Neale, Bender, Yoo & Brill, LLP	1/14/2022	-	50,000.00	Deposit for Professional Services	10250 Constellation Boulevard, Suite 1700, Los Angeles, CA, 90067-6200
LISA KENEALLY	1/14/2022	-	3,698.59	Payroll	Prince Court 4, Jackson, NJ, 08527
Lisa Lucero-Day	12/3/2021	-	45.00	Expense Reimbursement, Travel, Store Expenses	73505 Ironwood Street, Palm Desert, CA, 92260
Lori Brown	11/1/2021	-	467.21	Expense Reimbursement, Travel, Store Expenses	Wilshire Boulevard, 9502, Beverly Hills, 90212
Lori Brown	1/4/2022	-	573.22	Expense Reimbursement, Travel, Store Expenses	Wilshire Boulevard, 9502, Beverly Hills, 90212
MADELINE UNGAR	12/2/2021	-	689.00	Personal Shopper	7825 Blue Water Drive, Las Vegas, NV, 89128
MAIGAN RAHIMI	10/29/2021	-	1,010.79	Expense Reimbursement, Travel, Store Expenses	11736 SW25th Court, Miramar, FL, 33025
MAIGAN RAHIMI	12/16/2021	-	1,592.67	Expense Reimbursement, Travel, Store Expenses	11736 SW25th Court, Miramar, FL, 33025

MAIGAN RAHIMI	1/4/2022	-	322.48	Expense Reimbursement, Travel, Store Expenses	11736 SW25th Court, Miramar, FL, 33025
Mangia 57th Inc.	12/2/2021	-	353.22	Market catering	50 West 57th Street, New York, NY, 10019
Margaret's Cleaners	10/28/2021	-	1,778.89	Dry Cleaning	5150 Convooy Street, San Diego, CA, 92111
MASTER TOUCH CLEANERS, INC	1/13/2022	-	1,132.00	Dry Cleaning	1175 Baker Street, Suite A7, Costa Mesa, CA, 92626
MELAND, RUSSIN & BALDWIN	11/5/2021	-	257.00	Professional Services	3200 Southeast Financial Center, 200 South Biscayne Boulevard, Miami, FL, 33131
M19 Retail - Raymark ULC	10/19/2021	-	5,573.17	Store Point of Sale System	2020 Route Transcanadienne, #401, Dorval, QC, H9P 2N4
M19 Retail - Raymark ULC	10/29/2021	-	8,750.00	Store Point of Sale System	2020 Route Transcanadienne, #401, Dorval, QC, H9P 2N4
M19 Retail - Raymark ULC	12/3/2021	-	5,573.17	Store Point of Sale System	2020 Route Transcanadienne, #401, Dorval, QC, H9P 2N4
M19 Retail - Raymark ULC	12/20/2021	-	5,839.78	Store Point of Sale System	2020 Route Transcanadienne, #401, Dorval, QC, H9P 2N4
M19 Retail - Raymark ULC	1/4/2022	-	9,323.17	Store Point of Sale System	2020 Route Transcanadienne, #401, Dorval, QC, H9P 2N4
MICHELLE DELLA PERUTA	1/14/2022	-	3,763.02	Payroll	41 BELCHER RD WARWICK NY 10590-3008 US
MODERN FUTURE INC.	10/29/2021	-	300.00	Tailoring Services	310 N Beverly Dr, Beverly Hills, CA, 90210
MODERN FUTURE INC.	1/4/2022	-	450.00	Tailoring Services	310 N Beverly Dr, Beverly Hills, CA, 90210
Monika Arden	10/19/2021	-	67.05	Expense Reimbursement, Travel, Store Expenses	1800 Sawgrass Mills Circle, 2430, Sunrise, NJ, 33323
Monika Arden	1/4/2022	-	232.67	Expense Reimbursement, Travel, Store Expenses	1800 Sawgrass Mills Circle, 2430, Sunrise, NJ, 33323
Monika Arden	1/14/2022	-	3,694.05	Payroll	1800 Sawgrass Mills Circle, 2430, Sunrise, NJ, 33323
OPEN TEXT INC	12/2/2021	-	3,113.69	IT services	9711 Washington Blvd., Suite 700, Gaithersburg, MD, 20878
ORANGE & ROCKLAND	10/18/2021	-	921.36	Utilities	PO BOX 1005 SPRING VALLEY, NY 10977
ORANGE & ROCKLAND	11/16/2021	-	601.62	Utilities	PO BOX 1005 SPRING VALLEY, NY 10977
ORANGE & ROCKLAND	12/17/2021	-	593.79	Utilities	PO BOX 1005 SPRING VALLEY, NY 10977
ORKIN	1/4/2022	-	695.50	Pest Control	2257 Vista Parkway, Suite 5, West Palm Beach, FL, 33411-2726
RAVE FABICARE INC.	12/2/2021	-	211.62	Dry Cleaning	8490 E BUTHERUS DRIVE STE. 104, SCOTTSDALE, AZ, 85260
RAVE FABICARE INC.	1/4/2022	-	138.62	Dry Cleaning	8490 E BUTHERUS DRIVE STE. 104, SCOTTSDALE, AZ, 85260
Sara Y. Sakakibara	10/19/2021	-	597.95	Personal Shopper	Ala Wai Blvd. 1645, Honolulu, HI, 96815
Schaefer Trans. Inc.	11/4/2021	-	7,507.34	International Freight Forwarding Services	580 Atlantic Avenue, EAST ROCKAWAY, NY, 11518
Schaefer Trans. Inc.	11/18/2021	-	838.28	International Freight Forwarding Services	580 Atlantic Avenue, EAST ROCKAWAY, NY, 11518
Schaefer Trans. Inc.	1/13/2022	-	4,513.15	International Freight Forwarding Services	580 Atlantic Avenue, EAST ROCKAWAY, NY, 11518
SCOTTSDALE FASHION SQUARE, LLC	11/3/2021	-	32,469.59	Store Rent	PO Box 31001-2156, Pasadena, CA, 91110-2156
SCOTTSDALE FASHION SQUARE, LLC	12/3/2021	-	31,835.15	Store Rent	PO Box 31001-2156, Pasadena, CA, 91110-2156
SEN Graphics, Inc.	12/3/2021	-	585.00	Marketing / Stickers	3125 Horseshoe Lane, Suite D, Charlotte, NC, 28208
Sharon Moskal	11/3/2021	-	1,106.25	Marketing	1580 President Street, Brooklyn, NY, 11213
Sharon Moskal	1/4/2022	-	1,350.00	Marketing	1580 President Street, Brooklyn, NY, 11213
SHELLA FERRIS BEATON	1/4/2022	-	248.23	Expense Reimbursement, Travel, Store Expenses	S. Grand Central Parkway, #3419, 555, Las Vegas, NV, 89106
SHELLA FERRIS BEATON	1/14/2022	-	3,733.53	Payroll	S. Grand Central Parkway, #3419, 555, Las Vegas, NV, 89106
SHELLY RAPP	1/14/2022	-	3,922.43	Payroll	48650 Seminole Drive, Suite C-132, Cabazon, CA, 92230
SHIFT 4 CORPORATION	10/29/2021	-	508.89	IT / POS Processing	1491 CENTER CROSSING RD, LAS VEGAS, NV, 89144
SHIFT 4 CORPORATION	11/29/2021	-	544.72	IT / POS Processing	1491 CENTER CROSSING RD, LAS VEGAS, NV, 89144
SHIFT 4 CORPORATION	12/29/2021	-	591.48	IT / POS Processing	1491 CENTER CROSSING RD, LAS VEGAS, NV, 89144
SO CAL GAS	10/19/2021	-	16.27	Gas Supply	SoCalGas, PO BOX C, MONTEREY PARK CA 91756-5111
SO CAL GAS	11/22/2021	-	14.79	Gas Supply	SoCalGas, PO BOX C, MONTEREY PARK CA 91756-5111
SO CAL GAS	12/21/2021	-	16.27	Gas Supply	SoCalGas, PO BOX C, MONTEREY PARK CA 91756-5111
SOUTH COAST PLAZA	11/3/2021	-	2,426.10	Store Rent	FILE NUMBER 54876, LOS ANGELES, CA, 90074-4876
SOUTH COAST PLAZA	11/18/2021	-	11,794.84	Store Rent	FILE NUMBER 54876, LOS ANGELES, CA, 90074-4876
SOUTH COAST PLAZA	12/3/2021	-	12,464.57	Store Rent	FILE NUMBER 54876, LOS ANGELES, CA, 90074-4876
SOUTH COAST PLAZA	1/7/2022	-	8,963.90	Store Rent	FILE NUMBER 54876, LOS ANGELES, CA, 90074-4876
SOUTHERN CALIFORNIA EDISON	10/18/2021	-	5,360.19	Electricity	PO Box 300, ROSEMEAD, CA, 91772-0001
SOUTHERN CALIFORNIA EDISON	11/16/2021	-	3,752.46	Electricity	PO Box 300, ROSEMEAD, CA, 91772-0001
SOUTHERN CALIFORNIA EDISON	12/20/2021	-	3,671.67	Electricity	PO Box 300, ROSEMEAD, CA, 91772-0001
SOUTHERN CALIFORNIA EDISON	1/18/2022	-	3,567.30	Electricity	PO Box 300, ROSEMEAD, CA, 91772-0001
SOUTHWEST SIGN COMPANY	12/3/2021	-	6,553.80	Installation work and maintenance	1852 POMONA ROAD, CORONA, CA, 92878
SOUTHWEST SIGN COMPANY US	1/13/2022	-	3,620.00	Installation work and maintenance	1852 POMONA ROAD, CORONA, CA, 92878
SPECTRUM	11/8/2021	-	249.96	Telephone & Internet cost	4145 S. FALKENBURG RD RIVERVIEW FL 33578-8652 or PO BOX 742663 Cincinnati, OH 45274-2663
SPECTRUM	12/6/2021	-	114.98	Telephone & Internet cost	4145 S. FALKENBURG RD RIVERVIEW FL 33578-8652 or PO BOX 742663 Cincinnati, OH 45274-2663

SPECTRUM	1/6/2022	-	114.98	Telephone & Internet cost	4145 S. FALKENBURG RD RIVERVIEW FL 33578-8652 or PO BOX 742663 Cincinnati, OH 45274-2663
SPECTRUM	1/7/2022	-	134.98	Telephone & Internet cost	4145 S. FALKENBURG RD RIVERVIEW FL 33578-8652 or PO BOX 742663 Cincinnati, OH 45274-2663
Stephanie Sparkman	11/5/2021	-	5,763.13	Expense Reimbursement, Travel, Store Expenses	5337 Pond View Dr, Westerville, OH, 43081
Stephanie Sparkman	12/2/2021	-	9,735.01	Expense Reimbursement, Travel, Store Expenses	5337 Pond View Dr, Westerville, OH, 43081
Steven Wawack /AT&T	10/26/2021	-	139.10	Telephone & Internet cost	AT&T P.O. Box 5019 Carol Stream, IL 60197-5019
Steven Wawack /AT&T	11/26/2021	-	139.10	Telephone & Internet cost	AT&T P.O. Box 5019 Carol Stream, IL 60197-5019
Steven Wawack /AT&T	12/28/2021	-	139.10	Telephone & Internet cost	AT&T P.O. Box 5019 Carol Stream, IL 60197-5019
TAMI HOGAN	12/3/2021	-	1,065.80	Personal Shopper	600 LECHTY COURT, HEATH, TX, 75032
THOMPSON TAX & ASSOCIATES	10/19/2021	-	69,666.56	Escada Sales and Use Tax Returns	PO Box 96, WAVERLY, KS, 66871
THOMPSON TAX & ASSOCIATES	11/18/2021	-	84,177.67	Escada Sales and Use Tax Returns	PO Box 96, WAVERLY, KS, 66871
THOMPSON TAX & ASSOCIATES	12/3/2021	-	39,915.95	Escada Sales and Use Tax Returns	PO Box 96, WAVERLY, KS, 66871
THOMPSON TAX & ASSOCIATES	12/17/2021	-	78,524.73	Escada Sales and Use Tax Returns	PO Box 96, WAVERLY, KS, 66871
THOMPSON TAX & ASSOCIATES	1/7/2022	-	65,495.65	Escada Sales and Use Tax Returns	PO Box 96, WAVERLY, KS, 66871
Total Appliance & A/C Repair, Inc.	11/12/2021	-	16,366.51	HVAC replacement	PO Box 70, Hallandale Beach, FL, 33009
U.S Customs and Border Protection	10/25/2021	-	4,424.85	US Customs	Bldg. #77, Jamaica, NC, 11430
U.S Customs and Border Protection	11/23/2021	-	6,723.59	US Customs	Bldg. #77, Jamaica, NC, 11430
VECTOR SECURITY INC	11/3/2021	-	1,973.01	Security	PO Box 89462, Cleveland, OH
VERIZON	11/12/2021	-	145.64	Telephone & Internet cost	PO BOX 5124 ALBANY, NY 12212-5124
VERIZON	12/14/2021	-	145.64	Telephone & Internet cost	PO BOX 5124 ALBANY, NY 12212-5124
VERIZON	1/12/2022	-	145.64	Telephone & Internet cost	PO BOX 5124 ALBANY, NY 12212-5124
WASTE MANAGEMENT	10/21/2021	-	990.75	Utilities	WASTEMANAGEMENTOF ILLINOIS, INC POBOX 42390 PHOENIX, AZ 85080
WASTE MANAGEMENT	11/19/2021	-	1,197.36	Utilities	WASTEMANAGEMENTOF ILLINOIS, INC POBOX 42390 PHOENIX, AZ 85080
WASTE MANAGEMENT	12/21/2021	-	1,198.05	Utilities	WASTEMANAGEMENTOF ILLINOIS, INC POBOX 42390 PHOENIX, AZ 85080
WORTH-PONDFIELD LLC	11/10/2021	-	100,000.00	Store Rent	97-77 QUEENS BLVD, SUITE 710, REGO PARK, NY, 11374
WORTH-PONDFIELD LLC	11/18/2021	-	50,000.00	Store Rent	97-77 QUEENS BLVD, SUITE 710, REGO PARK, NY, 11374
WORTH-PONDFIELD LLC	12/3/2021	-	50,000.00	Store Rent	97-77 QUEENS BLVD, SUITE 710, REGO PARK, NY, 11374

Exhibit 4 to SOFA				
Creditor	Date	Total Amount	Reason of payment	Address
ESCADA (UK) LTD	8/25/2021	- 77,000.00	Financial & IT Services	Churchgate House, 56 Oxford St. Manchester, GB, M1 6EU
ESCADA SHARED SERVICES LTD	2/3/2021	- 74,900.94	Financial & IT Services	Churchgate House, 56 Oxford St. Manchester, GB, M1 6EU
ESCADA SHARED SERVICES LTD	3/24/2021	- 72,001.55	Financial & IT Services	Churchgate House, 56 Oxford St. Manchester, GB, M1 6EU
ESCADA SHARED SERVICES LTD	4/23/2021	- 88,136.96	Financial & IT Services	Churchgate House, 56 Oxford St. Manchester, GB, M1 6EU
ESCADA SHARED SERVICES LTD	6/11/2021	- 20,000.00	Financial & IT Services	Churchgate House, 56 Oxford St. Manchester, GB, M1 6EU
ESCADA SHARED SERVICES LTD	6/29/2021	- 6,735.68	Financial & IT Services	Churchgate House, 56 Oxford St. Manchester, GB, M1 6EU
ESCADA SHARED SERVICES LTD	7/22/2021	- 94,640.00	Financial & IT Services	Churchgate House, 56 Oxford St. Manchester, GB, M1 6EU
ESCADA SHARED SERVICES LTD	10/21/2021	- 84,247.20	Financial & IT Services	Churchgate House, 56 Oxford St. Manchester, GB, M1 6EU
ESCADA SHARED SERVICES LTD	11/18/2021	- 113,720.00	Financial & IT Services	Churchgate House, 56 Oxford St. Manchester, GB, M1 6EU
ESCADA SHARED SERVICES LTD	11/22/2021	- 56,585.00	Financial & IT Services	Churchgate House, 56 Oxford St. Manchester, GB, M1 6EU
ESCADA ONLINE US LLC	1/21/2021	- 30,000.00	Partial Payment on Intercompany Debt	693 Fifth Avenue, Floor 6, NY, 10022
Escada Store Services LLC	9/9/2021	- 25,000.00	Intercompany Payment / Legal Services	9720 Wilshire Boulevard, Beverly Hills, CA, 90212
Escada Sourcing & Production group	2/22/2021	- 150,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	3/5/2021	- 121,636.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	3/24/2021	- 100,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	4/16/2021	- 90,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	4/23/2021	- 150,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	4/28/2021	- 250,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	5/5/2021	- 120,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	5/14/2021	- 55,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	5/19/2021	- 235,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	5/21/2021	- 45,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	5/26/2021	- 45,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	5/27/2021	- 153,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	6/11/2021	- 25,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	6/22/2021	- 120,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	6/28/2021	- 120,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	7/29/2021	- 40,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	8/5/2021	- 48,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	9/23/2021	- 35,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	11/8/2021	- 60,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	11/22/2021	- 30,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609
Escada Sourcing & Production group	12/21/2021	- 75,000.00	Consignment Payments and Partial Repayment of Intercompany Debt	Einsteinring 14-18, Aschheim, DE, 85609

Exhibit 6

Exhibit 6

Landlord or Counterparty	Real Property Address (if Lease)	Assume or Reject	Cure Amount
Worth-Pondfield LLC c/o Eastgold Holdings LLC	222 Worth Avenue, Palm Beach, Florida	TBD	TBD
693 Fifth Owner LLC	693 Fifth Avenue 6 th Floor, New York, NY	TBD	TBD
Scottsdale Fashion Square LLC	6900 E Camelback Rd, Scottsdale, AZ 85251	TBD	TBD
Escada Sourcing and Production LLC	N/A (Consignment Agreement)	TBD	TBD

The Debtor uses the “Escada” brand subject to a licensing agreement, which the Debtor believes is not an executory contract. If the Debtor’s Plan is confirmed, then the Reorganized Debtor will continue to use the Escada brand.

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 2818 La Cienega Avenue, Las Angeles, CA 90034

A true and correct copy of the foregoing document entitled **DEBTOR'S CHAPTER 11, SUBCHAPTER V PLAN OF REORGANIZATION, DATED MAY 2, 2022** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **May 2, 2022**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL: On **May 2, 2022**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

The Honorable Sheri Bluebond
United States Bankruptcy Court
Central District of California
Edward R. Roybal Federal Building and Courthouse
255 E. Temple Street, Suite 1534 / Courtroom 1539
Los Angeles, CA 90012

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **May 2, 2022**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

May 2, 2022

Jason Klassi

/s/ Jason Klassi

Date

Type Name

Signature

2:22-bk-10266-BB Notice will be electronically mailed to:

Dustin P Branch on behalf of Creditor The Macerich Company
branchd@ballardspahr.com, carolod@ballardspahr.com;hubenb@ballardspahr.com

John C Cannizzaro on behalf of Creditor 717 GFC LLC
john.cannizzaro@icemiller.com, julia.yankula@icemiller.com

Michael J Darlow on behalf of Creditor Harris County Municipal Utility District #358
mdarlow@pbfc.com, tpope@pbfc.com

Caroline Djang on behalf of Interested Party Caroline R. Djang
caroline.djang@bbklaw.com, laurie.verstegen@bbklaw.com;wilma.escalante@bbklaw.com

Eryk R Escobar on behalf of U.S. Trustee United States Trustee (LA)
eryk.r.escobar@usdoj.gov

John-Patrick M Fritz on behalf of Debtor Escada America, LLC
jpf@lnbyg.com, JPF.LNBYB@ecf.inforuptcy.com

William W Huckins on behalf of Creditor Brookfield Properties Retail, Inc.
whuckins@allenmatkins.com, clynch@allenmatkins.com;igold@allenmatkins.com

William W Huckins on behalf of Creditor SIMON PROPERTY GROUP INC
whuckins@allenmatkins.com, clynch@allenmatkins.com;igold@allenmatkins.com

Gregory Kent Jones (TR)
gjones@sycr.com, smjohnson@sycr.com;C191@ecfbis.com;cpesis@stradlinglaw.com

Michael S Kogan on behalf of Creditor Michael Kogan Law Firm, APC
mkogan@koganlawfirm.com

Kristen N Pate on behalf of Creditor Brookfield Properties Retail, Inc.
ggpbk@ggp.com

Lindsey L Smith on behalf of Debtor Escada America, LLC
lls@lnbyg.com, lls@ecf.inforuptcy.com

Ronald M Tucker, Esq on behalf of Creditor SIMON PROPERTY GROUP INC
rtucker@simon.com, cmartin@simon.com;psummers@simon.com;Bankruptcy@simon.com

United States Trustee (LA)
ustpreion16.la.ecf@usdoj.gov